# SAUNDERS COUNTY - INDEX FOR FISCAL YEAR BUDGET 2026-2027 - Proposed 7.28.26



* these highlighted funds impact the levy & are in the prelim budget

**2026-2027**
**STATE OF NEBRASKA**
**COUNTY BUDGET FORM**

**TO THE COUNTY BOARD AND COUNTY CLERK OF**

**SAUNDERS COUNTY**

**This budget is for the Period JULY 1, 2026 through JUNE 30, 2027**

**Contact Information**

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509
**Telephone:** (402) 471-2111 **FAX:** (402) 471-3301
**Website:** www.auditors.nebraska.gov
**Questions - E-Mail: Jeff.Schreier@nebraska.gov**

**Submission Information**

**Adopted Budget Due by 9-30-2026**

1. Auditor of Public Accounts -Electronically or by mail
http://www.auditors.nebraska.gov/

2. County Board (SEC. 13-508), C/O County Clerk

**The Undersigned Clerk/Board Member Hereby Certifies:**

PROPOSED 7.28.26 - not final

| AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR: | Principal and Interest on Bonds | All Other Purposes | TOTAL | 2026 Levy |
|---|---|---|---|---|
| GENERAL | - | 13,338,971.78 | 13,338,971.78 | 0.223714 |
| BOND - LAW ENFORCEMENT & JUDICIAL CENTER | - | - | - | - |
| COUNTY BUILDING | - | 100,000.00 | 100,000.00 | 0.001678 |
| FLOOD CONTROL | - | 76,744.16 | 76,744.16 | 0.001288 |
| | | | - | - |
| | | | - | - |
| **Total All Funds** | - | 13,515,715.94 | 13,515,715.94 | 0.226680 |

**Report of Joint Public Agency & Interlocal Agreements**

Was this subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026?

[X] YES [ ] NO

If YES, please submit Interlocal Agreement Report by September 30th.

**Report of Trade Names, Corporate Names & Business Names**

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the reporting period of July 1, 2025 through June 30, 2026?

[ ] YES [X] NO

If YES, please submit Trade Name Report by September 30th.

**Total Certified Valuation**

| | |
|---|---|
| Valuation for taxing year 2026 - General - EST | $ 5,962,519,534 |
| Valuation for taxing year 2026 - Bond - EST | $ 5,950,751,326 |

*(Certification of Valuation(s) from County Assessor* ***MUST*** *be attached)*

**Outstanding Bonded Indebtedness as of July 1, 2026**

| | Medical Center (2005 Elec) | Law Enfor/Judicial (2006 Elec) | |
|---|---|---|---|
| Principal | 6,460,000.00 | - | 6,460,000.00 |
| Interest | 926,850.00 | - | 926,850.00 |
| **Total** | $ 7,386,850.00 | - | 7,386,850.00 |
| | (Medical Center pays) | (County pays) | |

**THIS BUDGET IS FOR THE PERIOD JULY 1, 2026 THROUGH JUNE 30, 2027**

I, Dee Anne Nice, the duly elected County Clerk in and for Saunders County, Nebraska, do hereby certify that a proposed Budget Summary and Notice of Hearing was duly published. That a Public Hearing was held on the 25th of August 2026 and the Budget of Expenditures, evidenced by the attached Budget, was duly APPROVED AND ADOPTED on September 22nd, 2026.

**The following Personal and Real Property Tax is requested for the ensuing year:**

| FUND | Princ & Int on Bonds | All Other Purposes | Total | 2026 Levy |
|---|---|---|---|---|
| GENERAL | - | 13,338,971.78 | 13,338,971.78 | 0.223714 |
| BOND - LAW ENFORCEMENT & JUDICAL CENTER | - | | - | 0.000000 |
| COUNTY BUILDING | - | 100,000.00 | 100,000.00 | 0.001678 |
| FLOOD CONTROL | - | 76,744.16 | 76,744.16 | 0.001288 |
| **TOTAL ALL FUNDS** | - | 13,515,715.94 | 13,515,715.94 | 0.226680 |

Outstanding Bonded Indebtedness as of July 1, 2026 - Medical Center (2005 Elec)

| | |
|---|---|
| Principal | 6,460,000.00 |
| Interest | 926,850.00 |
| Total Bonded Indebtedness | 7,386,850.00 |

Outstanding Bonded Indebtedness as of July 1, 2026 - Law Enforc/Judicial (2006 Elec)

| | |
|---|---|
| Principal | - |
| Interest | - |
| Total Bonded Indebtedness | - |

| | | | |
|---|---|---|---|
| Certified Valuation for taxing year 2026 - General | $ | 5,962,519,534 | EST |
| Certified Valuation for taxing year 2026 - Bond | $ | 5,950,751,326 | EST |

Not final

**COUNTY CLERK:**

Signature: ______________________

Printed Name: Dee Anne Nice, Saunders County Clerk
Mailing Address: P.O. Box 61
City, Zip Wahoo, NE 68066
Phone Number: 402-443-8100

NOTE: See signed/certified version from Clerk attached in separate pdf.

| Saunders County Summary of All funds - Fiscal Year 2026-2027 - Proposed - 7.28.26 | | | | | |
|---|---|---|---|---|---|
| Not Final | Actual 2023-2024 | Actual 2024-2025 | Actual 2025-2026 | Budget Board Proposed 2026-2027 | Budget Adopted 2026-2027 |
| **Disbursements & Transfers:** | | | | | |
| Operating | 64,672,524.67 | 63,578,967.54 | 20,496,835.97 | 73,068,937.42 | 73,068,937.42 |
| Capital Outlay | 6,313,898.61 | 14,468,371.13 | 10,212,707.77 | 23,351,536.99 | 23,351,536.99 |
| Debt Service | 2,742,654.18 | 2,842,024.48 | 2,755,622.41 | 6,826,611.67 | 6,826,611.67 |
| Judgements | - | - | - | - | - |
| Transfers Out | 4,889,443.19 | 7,060,485.60 | 7,197,341.25 | 6,226,072.98 | 6,226,072.98 |
| **Total Expenditures** | 78,618,520.65 | 87,949,848.75 | 40,662,507.40 | 109,473,159.06 | 109,473,159.06 |
| | | | | | |
| **Receipts, Beginning Balances & Transfers:** | | | | | |
| County Treasurer's Balance | 34,209,563.83 | 36,674,009.90 | 33,762,065.54 | 33,349,830.06 | 33,349,830.06 |
| Intergovernmental Federal | 226,583.15 | 2,896,741.26 | 294,284.68 | 674,470.00 | 674,470.00 |
| Intergovernmental State | 7,252,721.11 | 7,566,658.28 | 7,726,073.67 | 5,972,059.81 | 5,972,059.81 |
| Intergovernmental Local | 58,011,646.35 | 56,082,770.29 | 13,201,509.54 | 52,235,010.27 | 52,235,010.27 |
| Personal and Real Property Taxes | 10,756,522.32 | 11,429,049.92 | 11,831,062.78 | 13,515,715.94 | 13,515,715.94 |
| Transfers In | 4,835,493.79 | 7,062,684.64 | 7,197,341.25 | 6,226,072.98 | 6,226,072.98 |
| **Total Revenues** | 115,292,530.55 | 121,711,914.29 | 74,012,337.46 | 111,973,159.06 | 111,973,159.06 |
| Minus Expenditures | (78,618,520.65) | (87,949,848.75) | (40,662,507.40) | (109,473,159.06) | (109,473,159.06) |
| Balance Forward / Cash Reserve | 36,674,009.90 | 33,762,065.54 | 33,349,830.06 | 2,500,000.00 | 2,500,000.00 |

Note: Information for "Actual" SMC FYE 6-30-26 not yet available

| Saunders County Schedule of Budgeted Disbursements for the Year Ending June 30, 2027 - Proposed 7.28.26 | | | | | |
|---|---|---|---|---|---|
| **Functions/Programs:** | Operating | Capital Outlay | Debt Service | Other (Transfers) | Total Disbursements |
| Governmental: | | | | | |
| General Governmental | 11,636,525.68 | 2,848,230.04 | - | 6,226,072.98 | 20,710,828.70 |
| Public Safety - Law Enforcement | 4,393,523.25 | 66,718.00 | - | - | 4,460,241.25 |
| Public Safety - Other | 7,844,800.39 | 7,917,911.54 | - | - | 15,762,711.93 |
| Public Works - Highway & Roads | 5,918,575.41 | 10,266,710.20 | - | - | 16,185,285.61 |
| Public Works - Other | 90,491.81 | - | - | - | 90,491.81 |
| Public Health & Social Services | 1,141,726.41 | 18,000.00 | - | - | 1,159,726.41 |
| Culture and Recreation | 242,295.58 | - | - | - | 242,295.58 |
| Community Development | - | - | - | - | - |
| Miscellaneous | 51,500.00 | 0.00 | - | - | 51,500.00 |
| Bonded Indebtedness | 19,328.20 | - | 5,957,721.67 | - | 5,977,049.87 |
| Business-type Activities: | | | | | |
| Airport | - | - | - | - | - |
| Nursing Home | - | - | - | - | - |
| Hospital | 41,685,170.69 | 2,233,967.21 | 868,890.00 | - | 44,788,027.90 |
| Historical Society | 45,000.00 | - | - | - | 45,000.00 |
| Solid Waste | - | - | - | - | - |
| Museum | - | - | - | - | - |
| Other | - | - | - | - | - |
| **Total Disbursements & Transfers** | 73,068,937.42 | 23,351,536.99 | 6,826,611.67 | 6,226,072.98 | 109,473,159.06 |

# SAUNDERS COUNTY BUDGET AT A GLANCE 2026-2027 - Proposed 7.28.26

| 100 | GENERAL FUND | Actual 2024-2025 | Budgeted 2025-2026 | Actual 2025-2026 | Officials Requested 2026-2027 | (Not final) Board Proposed 2026-2027 | (Not final) Adopted 2026-2027 | Revenue and beginning balances | Budgeted Tax Request 2026-2027 | Prior Year Tax Request 2025-2026 | Budgeted Levy 2026 | Prior Year Levy 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 601 | County Board | 209,103.11 | 217,604.10 | 215,330.80 | 217,604.10 | 217,604.10 | 217,604.10 | | | | | |
| 602 | County Clerk | 221,255.07 | 240,719.20 | 239,598.47 | 247,472.47 | 247,472.47 | 247,472.47 | | | | | |
| 603 | County Treasurer | 372,964.46 | 416,439.71 | 381,836.88 | 440,039.93 | 440,039.93 | 440,039.93 | | | | | |
| 605 | Assessor/Register of Deeds | 474,712.96 | 521,391.11 | 501,394.95 | 541,104.00 | 541,104.00 | 541,104.00 | | | | | |
| 607 | Election Commissioner | 151,156.01 | 205,280.60 | 160,443.26 | 195,390.71 | 195,390.71 | 195,390.71 | | | | | |
| 608 | Planning & Zoning Adm | 102,798.78 | 129,738.60 | 128,293.23 | 133,627.00 | 133,627.00 | 133,627.00 | | | | | |
| 611 | Administrative | 175,439.40 | 165,420.00 | 198,080.26 | 173,590.00 | 173,590.00 | 173,590.00 | | | | | |
| 612 | Personnel | - | - | - | 94,650.00 | 94,650.00 | 94,650.00 | | | | | |
| 613 | Unemployment Compensation | 11,801.06 | 20,000.00 | 15,882.95 | 20,000.00 | 20,000.00 | 20,000.00 | | | | | |
| 617 | Board of Equalization | 7,434.27 | 12,100.00 | 6,213.49 | 12,200.00 | 12,200.00 | 12,200.00 | | | | | |
| 621 | Clerk of District Court | 140,650.46 | 147,745.88 | 146,908.43 | 155,766.04 | 155,766.04 | 155,766.04 | | | | | |
| 624 | District Court Judge | 69,254.67 | 74,829.00 | 69,944.98 | 60,994.71 | 60,994.71 | 60,994.71 | | | | | |
| 625 | Public Defender | 263,250.89 | 304,342.00 | 291,613.54 | 321,500.00 | 321,500.00 | 321,500.00 | | | | | |
| 631 | IV-D Child Support Srvc - Dist. Crt. | 4,357.52 | 6,150.00 | 4,536.61 | 6,200.00 | 6,200.00 | 6,200.00 | | | | | |
| 645 | Extension Office | 117,531.32 | 128,137.60 | 104,280.47 | 115,085.50 | 115,085.50 | 115,085.50 | | | | | |
| 651 | County Sheriff | 2,331,961.74 | 2,851,700.00 | 2,628,412.71 | 3,394,502.67 | 3,394,502.67 | 3,394,502.67 | | | | | |
| 652 | County Attorney | 545,773.59 | 584,212.02 | 563,424.81 | 696,187.61 | 696,187.61 | 696,187.61 | | | | | |
| 662 | IV-D Child Support Srvc - Co. Atty. | 111,101.53 | 125,480.00 | 118,819.94 | 124,474.40 | 124,474.40 | 124,474.40 | | | | | |
| 665 | County Sheriff Grant | 12,186.75 | 67,880.00 | 7,492.39 | 65,000.00 | 65,000.00 | 65,000.00 | | | | | |
| 671 | County Jail | 3,424,118.61 | 3,716,556.00 | 3,436,279.47 | 3,914,741.00 | 3,914,741.00 | 3,914,741.00 | | | | | |
| 693 | Emergency Mgmt (starting in '26) | - | - | - | 102,950.00 | 102,950.00 | 102,950.00 | | | | | |
| 699 | Building Security | 258,340.24 | 256,554.02 | 187,852.21 | 405,836.54 | 405,836.54 | 405,836.54 | | | | | |
| 702 | County Surveyor | 128,215.23 | 133,280.10 | 133,269.44 | 140,610.90 | 140,610.90 | 140,610.90 | | | | | |
| 801 | Medical Relief | 8,847.00 | 38,500.00 | 6,060.25 | 38,500.00 | 38,500.00 | 38,500.00 | | | | | |
| 803 | Veterans Service | 56,168.60 | 65,100.00 | 64,970.57 | 65,100.00 | 65,100.00 | 65,100.00 | | | | | |
| 822 | Institutions | 5,540.63 | 36,500.00 | 7,034.58 | 36,500.00 | 36,500.00 | 36,500.00 | | | | | |
| 970 | Miscellaneous-General Operations | 5,616,842.54 | 9,337,004.03 | 5,917,942.15 | 8,686,162.84 | 8,686,162.84 | 8,686,162.84 | | | | | |
| | Interfund Transfer to Public Safety Radio Syst | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | | | | | |
| | Interfund Transfer to (PW - Road) | 2,450,000.00 | 2,450,000.00 | 2,450,000.00 | 636,023.68 | 636,023.68 | 636,023.68 | | | | | |
| | Interfund Transfer to (PW - Building & Grounds) | 275,000.00 | 275,000.00 | 275,000.00 | 275,000.00 | 275,000.00 | 275,000.00 | | | | | |
| | Interfund Transfer to (PW - Noxious Weed) | 81,553.60 | 83,592.20 | 83,592.20 | 90,491.81 | 90,491.81 | 90,491.81 | | | | | |
| | Interfund Transfer to County Transportation | 59,250.00 | - | - | 27,770.72 | 27,770.72 | 27,770.72 | | | | | |
| | Interfund Transfer to Diversion Program | 110,000.00 | 105,798.09 | 105,798.09 | 121,947.89 | 121,947.89 | 121,947.89 | | | | | |
| | Interfund Transfer to Emergency Mngt | 35,000.00 | 93,516.00 | 134,950.96 | - | - | - | | | | | |
| | Interfund Transfer to County Building | 250,000.00 | 473,000.00 | 473,000.00 | 1,399,838.88 | 1,399,838.88 | 1,399,838.88 | | | | | |
| | Total Inter Fund Transfers | 4,760,803.60 | 4,980,906.29 | 5,022,341.25 | 4,051,072.98 | 4,051,072.98 | 4,051,072.98 | | | | | |
| | Total | **19,581,610.04** | **24,783,570.26** | **20,558,258.09** | **24,456,863.40** | **24,456,863.40** | **24,456,863.40** | | | | | |
| | Cash Reserve | | 2,500,000.00 | | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | | | | | |
| | Fund Total - General | **19,581,610.04** | **27,283,570.26** | **20,558,258.09** | **26,956,863.40** | **26,956,863.40** | **26,956,863.40** | **13,617,891.62** | **13,338,971.78** | **13,338,971.78** | **0.223714** | **0.223714** |

No assurance is provided on these financial statements.

## SAUNDERS COUNTY BUDGET AT A GLANCE 2026-2027 - Proposed 7.28.26

| | | Actual 2024-2025 | Budgeted 2025-2026 | Actual 2025-2026 | Officials Requested 2026-2027 | Board Proposed 2026-2027 | Adopted 2026-2027 | Revenue and beginning balances | Budgeted Tax Request 2026-2027 | Prior Year Tax Request 2025-2026 | Budgeted Levy 2026 | Prior Year Levy 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **650** | Highway Bridge Buyback Program Fund | 929,399.64 | 2,162,036.96 | 710,698.11 | 2,914,509.61 | 2,914,509.61 | 2,914,509.61 | 2,914,509.61 | | | | |
| **940** | Public Safety Radio System Project Fund | 7,690,304.70 | 8,226,079.15 | 3,970,811.23 | 7,761,984.20 | 7,761,984.20 | 7,761,984.20 | 7,761,984.20 | | | | |
| **942** | Communication Tower Fund | 9,726.80 | 46,000.00 | 18,656.50 | 87,143.68 | 87,143.68 | 87,143.68 | 87,143.68 | | | | |
| **970** | **Public Works Fund** | | | | | | | | | | | |
| 641 | Building & Grounds | 296,413.98 | 321,288.68 | 281,437.63 | 330,178.42 | 330,178.42 | 330,178.42 | | | | | |
| 705 | Road | 7,399,410.11 | 13,267,246.00 | 8,405,112.32 | 13,270,776.00 | 13,270,776.00 | 13,270,776.00 | | | | | |
| 733 | Noxious Weed Control | 75,310.55 | 83,592.20 | 78,522.18 | 90,491.81 | 90,491.81 | 90,491.81 | | | | | |
| | Fund Total - Public Works | **7,771,134.64** | **13,672,126.88** | **8,765,072.13** | **13,691,446.23** | **13,691,446.23** | **13,691,446.23** | **13,691,446.23** | | | | |
| **985** | County Attorney IV-D Fund - General Operations | 7,988.50 | 135,000.00 | 1,252.80 | 153,654.00 | 153,654.00 | 153,654.00 | 153,654.00 | | | | |
| **990** | County Visitors Promotion Fund | 18,478.82 | 73,265.00 | 23,894.26 | 74,615.15 | 74,615.15 | 74,615.15 | 74,615.15 | | | | |
| **995** | County Visitors Improvement Fund | - | 144,824.00 | 13,169.95 | 156,056.02 | 156,056.02 | 156,056.02 | 156,056.02 | | | | |
| **1150** | Register of Deeds Preservation & Modernization Fund | 4,402.45 | 181,898.00 | 19,470.61 | 180,180.04 | 180,180.04 | 180,180.04 | 180,180.04 | | | | |
| **1900** | Veterans Relief Fund | - | 105,440.00 | - | 109,792.13 | 109,792.13 | 109,792.13 | 109,792.13 | | | | |
| **2100** | Cultural/Recreation (Youth Camp) Fund | 4,317.50 | 10,107.00 | 4,757.50 | 11,624.41 | 11,624.41 | 11,624.41 | 11,624.41 | | | | |
| **2200** | County Transportation - General Operations | 149,627.53 | 223,087.79 | 125,901.60 | 210,187.74 | 210,187.74 | 210,187.74 | 210,187.74 | | | | |
| **2355** | Diversion (Youth Services) Fund | 347,787.76 | 252,968.24 | 251,569.91 | 301,479.29 | 301,479.29 | 301,479.29 | 301,479.29 | | | | |
| **2356** | Safety Training Option Program (STOP) Fund | 8,263.92 | 38,471.00 | 100.00 | 52,366.00 | 52,366.00 | 52,366.00 | 52,366.00 | | | | |
| **2360** | Drug Law Enforcement Fund | 11,496.13 | 6,868.00 | - | 6,868.00 | 6,868.00 | 6,868.00 | 6,868.00 | | | | |
| **2375** | Drug Testing Fund | - | 300.00 | - | 300.00 | 300.00 | 300.00 | 300.00 | | | | |
| **2390** | Drug Court Program | 167.80 | 9,170.00 | 330.00 | 9,550.00 | 9,550.00 | 9,550.00 | 9,550.00 | | | | |
| **2410** | Federal Drug Law Enforcement Fund | - | 87,500.00 | - | 117,500.00 | 117,500.00 | 117,500.00 | 117,500.00 | | | | |
| **2420** | DARE fund | 500.00 | 8,052.12 | 1,839.17 | 10,446.85 | 10,446.85 | 10,446.85 | 10,446.85 | | | | |
| **2430** | Canine (K-9) Fund | 3,177.00 | 7,514.00 | 206.71 | 7,307.29 | 7,307.29 | 7,307.29 | 7,307.29 | | | | |
| **2500** | Diversion Program-Youth Services Grant Fund | 3,765.70 | - | - | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | | | | |
| **2512** | Victim's Assistance Program Fund | - | - | - | 6,000.00 | - | - | - | | | | |
| **2575** | Infrastructure Damage/Disaster Fund | - | - | - | - | - | - | - | | | | |
| **2580** | COVID American Rescue Plan - General Operations | 691,274.00 | - | - | - | - | - | - | | | | |
| | Interfund Transfer to - 940 Public Safety Radio System | - | - | - | - | - | - | - | | | | |
| | Fund Total - COVID American Rescue Plan | **691,274.00** | **-** | **-** | **-** | **-** | **-** | **-** | | | | |
| **2700** | Inheritance Fund - General Operations | - | 1,744,841.78 | 1,540.64 | 832,097.26 | 832,097.26 | 832,097.26 | | | | | |
| | Interfund Transfer to - 940 Public Safety Radio System | 1,500,000.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | | | | | |
| | Interfund Transfer to - 970 PW Fund - Road | - | - | - | - | - | - | | | | | |
| | Interfund Transfer to - County Building | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 | | | | | |
| | Interfund Transfer to - Disaster Fund | - | - | - | - | - | - | | | | | |
| | Fund Total - Inheritance | **1,675,000.00** | **3,919,841.78** | **2,176,540.64** | **3,007,097.26** | **3,007,097.26** | **3,007,097.26** | **3,007,097.26** | | | | |
| **2910** | 911 Emergency Services Fund | 48,932.58 | 246,872.00 | 44,209.16 | 272,833.61 | 272,833.61 | 272,833.61 | 272,833.61 | | | | |
| **2913** | 911 Wireless Service Fund | 105,469.12 | 264,344.00 | 121,114.58 | 214,774.86 | 214,774.86 | 214,774.86 | 214,774.86 | | | | |

## SAUNDERS COUNTY BUDGET AT A GLANCE 2026-2027 - Proposed 7.28.26

| | | Actual 2024-2025 | Budgeted 2025-2026 | Actual 2025-2026 | Officials Requested 2026-2027 | Board Proposed 2026-2027 | Adopted 2026-2027 | Revenue and beginning balances | Budgeted Tax Request 2026-2027 | Prior Year Tax Request 2025-2026 | Budgeted Levy 2026 | Prior Year Levy 2025 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **2915** | Emergency Management Fund | 83,746.85 | 150,516.00 | 141,355.92 | - | - | - | - | | | | |
| **2965** | Correctional Center Commissary Fund | 330,724.86 | 433,000.00 | 319,461.02 | 429,786.48 | 429,786.48 | 429,786.48 | 429,786.48 | | | | |
| **3100** | Bond Fund - Saunders Medical Center | 915,974.00 | 5,522,958.00 | 905,440.00 | 5,959,221.67 | 5,959,221.67 | 5,959,221.67 | 5,959,221.67 | | | | |
| **3300** | Bond Fund - Law Enforcement & Judicial Center | 956,576.48 | 1,867,135.00 | 1,852,937.91 | 17,828.20 | 17,828.20 | 17,828.20 | | | | | |
| | Cash Reserve | - | - | - | - | - | - | | | | | |
| | Fund Total | **956,576.48** | **1,867,135.00** | **1,852,937.91** | **17,828.20** | **17,828.20** | **17,828.20** | **17,828.20** | - | - | **0.000000** | **0.000000** |
| **4050** | County Building Fund - General Operations | 460,587.02 | 1,255,136.64 | 833,539.86 | 2,158,893.80 | 2,158,893.80 | 2,158,893.80 | | | | | |
| | Interfund Transfer to General | - | - | - | - | - | - | | | | | |
| | Fund Total | **460,587.02** | **1,255,136.64** | **833,539.86** | **2,158,893.80** | **2,158,893.80** | **2,158,893.80** | 2,058,893.80 | **100,000.00** | **100,000.00** | **0.001678** | **0.001678** |
| **4700** | Flood Control Fund | 652.31 | 1,318,459.78 | - | 1,396,607.95 | 1,396,607.95 | 1,396,607.95 | 1,319,863.79 | **76,744.16** | 76,744.16 | **0.001288** | **0.001288** |
| **5000** | Health Services General Fund | 42,742,563.48 | 44,788,027.90 | - | 44,788,027.90 | 44,788,027.90 | 44,788,027.90 | 44,788,027.90 | | | | |
| | **Total All Funds** | **84,553,649.63** | **109,940,569.50** | **40,860,587.66** | **108,569,945.77** | **108,563,945.77** | **108,563,945.77** | **97,548,229.83** | **13,515,715.94** | **13,515,715.94** | **0.226680** | **0.226680** |
| | Cash Reserve | | 2,500,000.00 | | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | | | | | |
| | | | **112,440,569.50** | | **111,069,945.77** | **111,063,945.77** | **111,063,945.77** | | | | | |

Current budget:

| | | | |
|---|---|---|---|
| 2026 | **Certified General Valuation (ESTIMATED)** | $ 5,962,519,534 | 0.00% |
| 2026 | **Certified Bond Valuation (ESTIMATED)** | $ 5,950,751,326 | 0.00% |
| 26-27 | Unused Property Tax Request Authority: | $ 804,555.76 | |

| | | |
|---|---|---|
| Total Tax Request for current year | 2026 | **0.226680** |
| Less: Total Tax Request for prior year | 2025 | **-0.226680** |
| Increase (decrease) in levy | | - |

Prior year budget:

| | | |
|---|---|---|
| 2025 | **Certified General Valuation** | $ 5,962,519,534 |
| 2025 | **Certified Bond Valuation** | $ 5,950,751,326 |
| 25-26 | Unused Budget Authority created: | $ 804,555.76 |

**Note: Levy is equivalent to $227 per $100,000 of valuation**

| Outstanding Bonded Indebtedness as of July 1, 2026 - Medical Center (2005 Elec) | |
|---|---|
| Principal | 6,460,000.00 |
| Interest | 926,850.00 |
| Total Bonded Indebtedness | 7,386,850.00 |

| Outstanding Bonded Indebtedness as of July 1, 2026 - Law Enforc/Judicial (2006 Elec) | |
|---|---|
| Principal | - |
| Interest | - |
| Total Bonded Indebtedness | - |

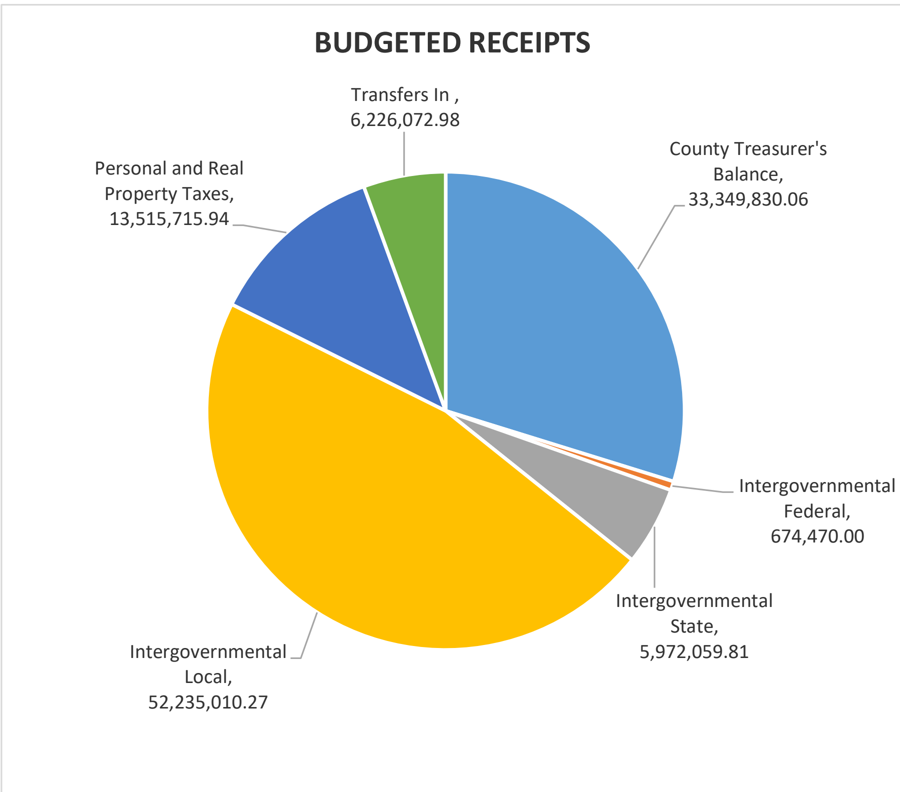
| Saunders County - Fiscal Year 2026-2027 Budget - Proposed 7.28.26 |
|---|
| (including component unit - Saunders Medical Center) |

Saunders County, Nebraska, is financed through a variety of sources, including: Federal sources, State sources, Local sources, and Personal & Real Property Taxes, as well as investment earnings, and utilizing available cash reserves and interfund transfers.

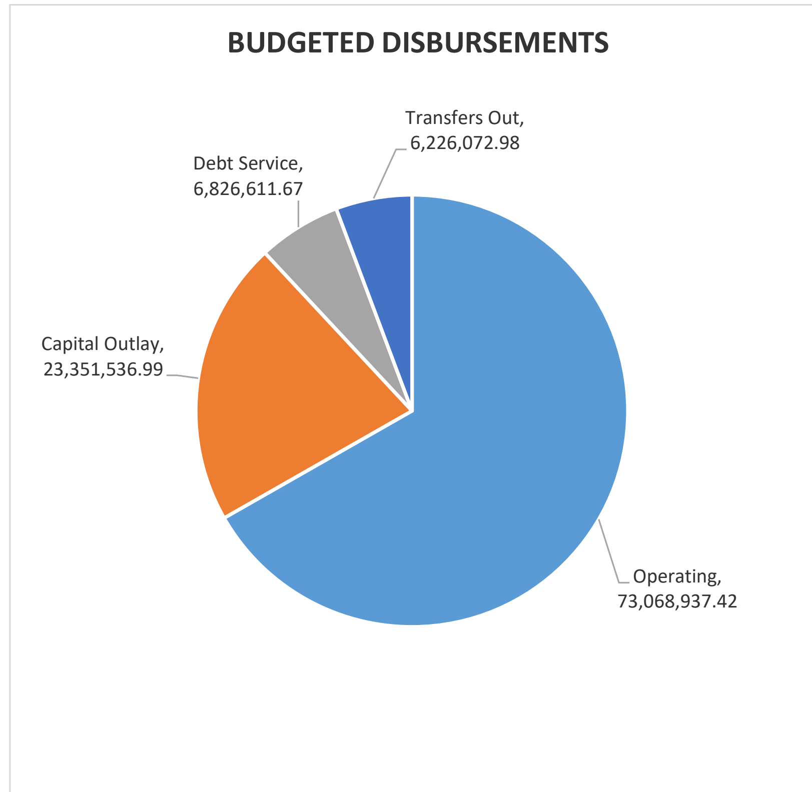


Examples of revenues received from the various sources, include:

Federal: Grants for social services, natural disasters and public health/safety issues.
State: Homestead Exemption allocations, Property Tax credits, MV Prorate, Highway Allocation, Highway Buyback funds, Carline taxes, and State grants.
Local: Motor Vehicle taxes & registrations, Building permits, Property tax commissions, reimbursement for housing prisoners, interlocal agreements, Document Stamps, Inheritance taxes, and SMC revenues.




Total Receipts: $ 111,973,159.06




Total Disbursements: $ 109,473,159.06

Note: The difference between receipts and disbursements represents the Cash Reserve balance of: $ 2,500,000.00

Disbursements by Fund include:

| | |
|---|---|
| 44,788,027.90 | Medical Center |
| 24,456,863.40 | General |
| 13,691,446.23 | Public Works |
| 7,761,984.20 | Radio Systems Project |
| 5,959,221.67 | Bond-Health Services |
| 3,007,097.26 | Inheritance |
| 2,914,509.61 | Highway Bridge Buyback |
| 17,828.20 | Bond-Law Enforcement |
| 1,396,607.95 | Flood Control |
| 2,158,893.80 | County Building |
| 429,786.48 | Correction Ctr Commissary |
| 909,213.29 | III Corps Drug Task Force |
| 214,774.86 | 911 Wireless Services |
| 301,479.29 | Diversion Program-Youth |
| 272,833.61 | 911 Emergency Services |
| 210,187.74 | County Transportation |
| 180,180.04 | Preservation&Modernization |
| 156,056.02 | Co Visitor Improvement |
| 153,654.00 | County Attorney IV-D |
| 109,792.13 | Veteran's Aid |
| - | Emergency Mgmt (moved to G |
| 117,500.00 | Fed Drug Law Enforce |
| 74,615.15 | Co Visitor Promotion |
| 87,143.68 | Communications Tower |
| 52,366.00 | STOP Program |
| 7,307.29 | Canine (K-9) |
| - | Victims Assistance Program |
| 5,000.00 | Diversion Progr. Grant |
| - | Covid / ARPA |
| 38,789.26 | Other |
| 109,473,159.06 | |

No assurance is provided on these financial statements.

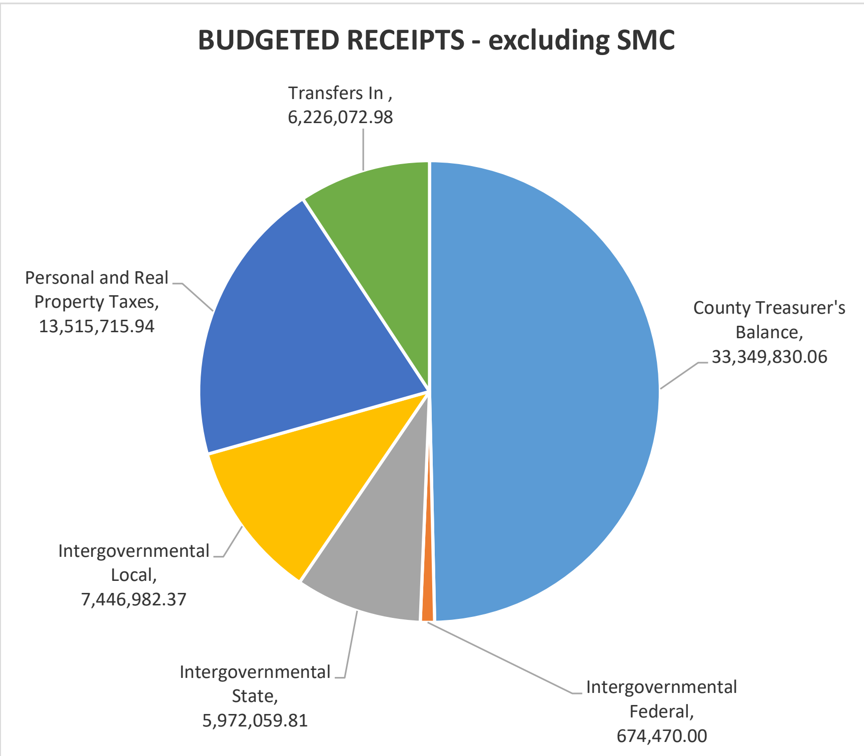
| Saunders County - Fiscal Year 2026-2027 Budget - Proposed 7.28.26 |
|---|
| (excluding component unit - Saunders Medical Center) |

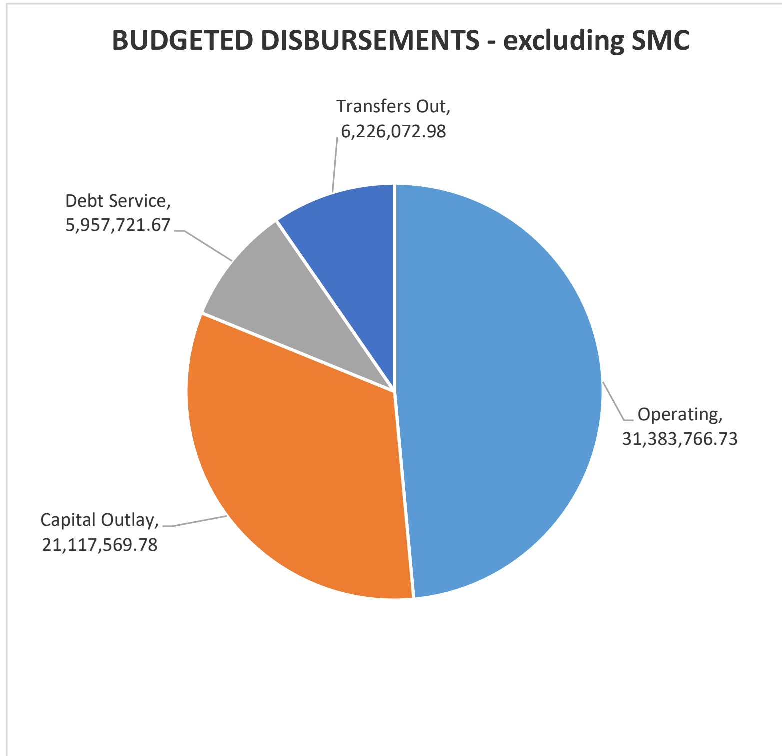
Saunders County, Nebraska, is financed through a variety of sources, including: Federal sources, State sources, Local sources, and Personal & Real Property Taxes, as well as investment earnings, and utilizing available cash reserves and interfund transfers.

Not Final

Examples of revenues received from the various sources, include:

Federal: Grants for social services, natural disasters and public health/safety issues.
State: Homestead Exemption allocations, Property Tax credits, MV Prorate, Highway Allocation, Highway Buyback funds, Carline taxes, and State grants.
Local: Motor Vehicle taxes & registrations, Building permits, Property tax commissions, reimbursement for housing prisoners, interlocal agreements, Document Stamps, and Inheritance taxes.




Disbursements by Fund include:

| | |
|---|---|
| 24,456,863.40 | General |
| 13,691,446.23 | Public Works |
| 7,761,984.20 | Radio Systems Project |
| 5,959,221.67 | Bond-Health Services |
| 3,007,097.26 | Inheritance |
| 2,914,509.61 | Highway Bridge Buyback |
| 17,828.20 | Bond-Law Enforcement |
| 1,396,607.95 | Flood Control |
| 2,158,893.80 | County Building |
| 429,786.48 | Correction Ctr Commissary |
| 909,213.29 | III Corps Drug Task Force |
| 214,774.86 | 911 Wireless Services |
| 301,479.29 | Diversion Program-Youth |
| 272,833.61 | 911 Emergency Services |
| 210,187.74 | County Transportation |
| 180,180.04 | Preservation&Modernization |
| 156,056.02 | Co Visitor Improvement |
| 153,654.00 | County Attorney IV-D |
| 109,792.13 | Veteran's Aid |
| - | Emergency Mgmt (moved to Gen FY'26) |
| 117,500.00 | Fed Drug Law Enforce |
| 74,615.15 | Co Visitor Promotion |
| 87,143.68 | Communications Tower |
| 52,366.00 | STOP Program |
| 7,307.29 | Canine (K-9) |
| - | Victims Assistance Program |
| 5,000.00 | Diversion Progr. Grant |
| - | Covid / ARPA |
| 38,789.26 | Other |
| 64,685,131.16 | |

Total Receipts: $ 67,185,131.16

Total Disbursements: $ 64,685,131.16

Note: The difference between receipts and disbursements represents the Cash Reserve balance of: $ 2,500,000.00

# CORRESPONDENCE INFORMATION

## ENTITY OFFICIAL ADDRESS

*If no official address, please provide address where correspondence should be sent*

| | |
|---|---|
| NAME | **SAUNDERS COUNTY, NEBRASKA** |
| ADDRESS | **C/O SAUNDERS COUNTY CLERK** |
| | **P.O. BOX 61** |
| CITY & ZIP CODE | **WAHOO, NE 68066** |
| TELEPHONE | **402-443-8101** |
| WEBSITE | |

| | BOARD CHAIRPERSON | COUNTY CLERK | PREPARER |
|---|---|---|---|
| NAME | David Lutton - Dist. 1 | Dee Anne Nice | Joni Cantrall, CPA |
| TITLE /FIRM NAME | Chairperson | County Clerk | Shaw, Hull, & Navarrette, CPA's |
| TELEPHONE | n/a | 402-443-8101 | 402-721-7662 |
| EMAIL ADDRESS | n/a | countyclerk@saunderscounty.ne.gov | jonic@shncpa.com |

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

[ ] Board Chairperson

[ ] Clerk / Treasurer / Superintendent / Other

[X] Preparer

| Names of other Board Members: |
|---|
| John Zaugg - Dist. 2 |
| Bill Reece - Dist. 3 |
| Rob Thiessen - Dist. 4 |
| John Smaus - Dist. 5 |
| Tom Hrdlicka - Dist. 6 |
| Frank Albrecht - Dist. 7 |

## 100 General Fund Revenues - Proposed 7.28.26 (NOT FINAL)

| | | Actual | Actual | Budgeted | Actual | Official's | Board | NOT FINAL |
|---|---|---|---|---|---|---|---|---|
| | | Revenue | Revenue | Revenue | Revenue | Request | Proposed - not final | Adopted |
| | | 2023-2024 | 2024-2025 | 2025-2026 | 2025-2026 | 2026-2027 | 2026-2027 | 2026-2027 |
| | | <1> | <2> | <3> | <4> | <5> | <6> | <7> |
| 271-00 | Net Fund Balance | 8,921,163.42 | 10,247,464.29 | 9,600,847.90 | 9,600,847.90 | 9,265,471.55 | 9,265,471.55 | 9,265,471.55 |
| 304-00 | Motor Vehicle Taxes | 1,625,442.75 | 1,741,989.03 | 1,000,000.00 | 1,797,868.00 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 |
| 305-00 | Property Taxes | 9,701,517.28 | 10,366,282.26 | 13,338,971.78 | 11,352,264.41 | 13,338,971.78 | 13,338,971.78 | 13,338,971.78 |
| 306-00 | Property Taxes Interest | 16,065.68 | 19,518.63 | - | - | - | - | - |
| | | | | | | | | |
| | **TAXES** | | | | | | | |
| 313-02 | Sales Tax Misc Commissary | - | - | - | - | - | - | - |
| 315-01 | State Sales Tax | - | - | - | - | - | - | - |
| 315-02 | Cash Device tax | - | - | - | 6,781.20 | - | - | - |
| 318-01 | Occupation Tax | 10,360.00 | 11,360.00 | 11,500.00 | 11,740.00 | 11,500.00 | 11,500.00 | 11,500.00 |
| | | | | | | | | |
| | Taxes Total | **10,360.00** | **11,360.00** | **11,500.00** | **18,521.20** | **11,500.00** | **11,500.00** | **11,500.00** |
| | | | | | | | | |
| | **LICENSES AND PERMITS** | | | | | | | |
| 320-33 | Motor Vehicle Tax State Share | - | - | - | - | - | - | - |
| 321-01 | Mobile Home Park Permit | 20.00 | - | 25.00 | - | 25.00 | 25.00 | 25.00 |
| 324-02 | Tobacco Licenses | - | - | - | - | - | - | - |
| 325-01 | Building Permits | 212,367.50 | 241,993.75 | 150,000.00 | 219,800.79 | 150,000.00 | 150,000.00 | 150,000.00 |
| | | | | | | | | |
| | License and Permits Total | **212,387.50** | **241,993.75** | **150,025.00** | **219,800.79** | **150,025.00** | **150,025.00** | **150,025.00** |
| | | | | | | | | |
| | **INTERGOVERNMENT FEDERAL** | | | | | | | |
| 330-20 | Highway Safety | - | - | - | - | - | | |
| 330-27 | Sex Offender Assist Program | - | - | - | - | - | | |
| 330-35 | Crime Commission-Sheriff | - | - | - | - | - | | |
| 331-01 | Title IV-D Child Sprt Enforcement - Dist. Crt. | 36,791.87 | 26,258.99 | 30,000.00 | 23,803.02 | 30,000.00 | 30,000.00 | 30,000.00 |
| 331-02 | Title IV-D Child Sprt Enforcement - Attorney | 97,796.08 | 112,939.95 | 60,000.00 | 93,138.17 | 60,000.00 | 60,000.00 | 60,000.00 |
| 339-01 | Federal Grants Other (Domestic Violence) | - | - | - | 75,720.00 | - | - | - |
| 339-06 | FEMA Disaster Grant - Sheriff | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Intergovernment Federal Total | **134,587.95** | **139,198.94** | **90,000.00** | **192,661.19** | **90,000.00** | **90,000.00** | **90,000.00** |
| | | | | | | | | |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 341-30 | Reimbursement State Prisoners | - | - | - | - | - | - | - |
| 344-01 | Homestead Exempt Alloc. | 263,899.84 | 281,202.89 | - | 310,083.09 | - | - | - |
| 344-05 | Property Tax Credit | 876,150.16 | 1,102,177.09 | - | 1,247,685.80 | - | - | - |
| 344-10 | Property Tax Credit | - | - | - | - | - | - | - |
| 345-01 | Governmental Subdiv. Alloc. | - | - | - | - | - | - | - |
| 345-02 | Insurance Tax Allocation | 78,700.07 | 83,020.58 | 45,000.00 | 90,120.65 | 45,000.00 | 45,000.00 | 45,000.00 |
| 345-03 | Airline/Carline Tax | 13,208.96 | 10,359.76 | 8,000.00 | 11,513.79 | 8,000.00 | 8,000.00 | 8,000.00 |
| 346-01 | Prorate Motor Vehicle | 23,937.93 | 24,937.42 | 20,000.00 | 27,253.03 | 20,000.00 | 20,000.00 | 20,000.00 |
| 346-02 | Carline Tax Allocation | 4,485.40 | 4,190.29 | 6,000.00 | 3,090.51 | 6,000.00 | 6,000.00 | 6,000.00 |
| 346-05 | Nameplate Capacity tax | - | - | - | 90,408.05 | | | |
| 347-02 | Incentive-Highway Supt | 10,500.00 | 10,500.00 | 10,500.00 | 10,500.00 | 10,500.00 | 10,500.00 | 10,500.00 |
| | | | | | | | | |
| | Intergovernment State Total | **1,270,882.36** | **1,516,388.03** | **89,500.00** | **1,790,654.92** | **89,500.00** | **89,500.00** | **89,500.00** |

| | 100 General Fund Revenues - Proposed 7.28.26 (NOT FINAL) | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
| | **OTHER INTERGOVERNMENTAL REVENUE** | | | | | | | |
| 350-01 | Local Grants - Not Federal or State | 5,000.00 | - | - | 7,792.13 | - | - | - |
| 350-02 | Local Grants - County Sheriff | 17,785.94 | 15,272.22 | 10,000.00 | 6,460.64 | 10,000.00 | 10,000.00 | 10,000.00 |
| 351-01 | Interlocal Government Payment | 42,544.44 | 38,692.36 | - | 44,157.18 | - | - | - |
| 353-01 | In Lieu Tax-1957 & Prior | 764.42 | 764.42 | 600.00 | 764.42 | 600.00 | 600.00 | 600.00 |
| 353-02 | In Lieu Tax-5% Gross | 50,621.24 | 52,958.04 | 42,000.00 | 62,437.36 | 42,000.00 | 42,000.00 | 42,000.00 |
| 353-05 | In Lieu Tax-Game & Parks | - | - | - | - | - | - | - |
| | Other Intergovernment Revenue Total | **116,716.04** | **107,687.04** | **52,600.00** | **121,611.73** | **52,600.00** | **52,600.00** | **52,600.00** |
| | **COUNTY TREASURERS** | | | | | | | |
| 360-01 | Drivers License Fees | 5,180.00 | 5,313.00 | 8,000.00 | 5,570.50 | 8,000.00 | 8,000.00 | 8,000.00 |
| 360-02 | Motor Vehicle Registration-Fees | 192,682.91 | 177,017.67 | 140,000.00 | 171,058.04 | 140,000.00 | 140,000.00 | 140,000.00 |
| 360-04 | Redemption Fees | 1,804.00 | 2,068.00 | 2,000.00 | 2,170.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 360-05 | Distress Warrant Fees | 78.00 | 66.00 | 100.00 | 54.00 | 100.00 | 100.00 | 100.00 |
| 360-06 | Tax Sale Fees | 2,820.00 | 3,340.00 | 3,500.00 | 2,535.00 | 3,500.00 | 3,500.00 | 3,500.00 |
| 360-07 | Advertising Fees | 710.00 | 835.00 | 1,250.00 | 2,440.00 | 1,250.00 | 1,250.00 | 1,250.00 |
| 360-10 | Snowmobile Registration Fees | - | - | - | - | - | - | - |
| 360-11 | Treas Boat Fee | - | - | - | - | - | - | - |
| 360-18 | Title Fees County | - | - | - | - | - | - | - |
| 360-35 | Treasurer Bad Check Fee | 285.00 | 200.00 | 150.00 | 200.00 | 150.00 | 150.00 | 150.00 |
| 361-01 | Homestead Exemption Commission | 20,115.93 | 20,242.57 | 13,000.00 | 20,877.30 | 13,000.00 | 13,000.00 | 13,000.00 |
| 361-02 | Tax Credit Commission | 59,413.12 | 69,998.12 | - | 74,652.16 | - | - | - |
| 361-03 | Sales Tax Commission | 26,732.06 | 26,816.34 | 15,000.00 | 25,368.80 | 15,000.00 | 15,000.00 | 15,000.00 |
| 361-06 | Franchise Fee | 7,255.57 | 6,940.86 | 5,000.00 | 6,837.10 | 5,000.00 | 5,000.00 | 5,000.00 |
| 361-07 | Boat Sales Tax Commission | - | - | - | - | - | - | - |
| 361-08 | Motor Vehicle Fee Commission | 50,643.92 | 54,031.14 | 40,000.00 | 55,611.28 | 40,000.00 | 40,000.00 | 40,000.00 |
| 361-09 | Name Plate - Commission | - | - | - | 5,570.52 | - | - | - |
| 361-12 | SDTC Commission | - | - | - | 121,892.78 | - | - | - |
| 363-01 | Property Tax Commission | 622,682.24 | 550,788.89 | 525,000.00 | 528,319.82 | 525,000.00 | 525,000.00 | 525,000.00 |
| 363-02 | Special Assessment Tax Comm | 150.40 | 99.74 | - | 191.09 | - | - | - |
| 363-04 | Special Assess Comm-SID | - | - | - | - | - | - | - |
| 363-07 | Motor Vehicle Tax Commission | - | - | - | - | - | - | - |
| 365-01 | Misc Fees - Searches/copies | 208.25 | 97.75 | 500.00 | 81.00 | 500.00 | 500.00 | 500.00 |
| | County Treasurer Total | **990,761.40** | **917,855.08** | **753,500.00** | **1,023,429.39** | **753,500.00** | **753,500.00** | **753,500.00** |
| | **COUNTY CLERK FEES** | | | | | | | |
| 371-01 | Filing and Recording Fees | - | - | 50.00 | - | 50.00 | 50.00 | 50.00 |
| 371-03 | Miscellaneous Fees | 4,772.66 | 1,380.50 | 4,000.00 | 7,243.38 | 4,000.00 | 4,000.00 | 4,000.00 |
| 371-04 | Adv Fees - Liquor Licenses | 521.15 | 306.77 | 200.00 | 335.48 | 200.00 | 200.00 | 200.00 |
| 371-05 | Marriage Licenses | 4,885.00 | 4,578.00 | 2,000.00 | 3,990.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 371-06 | Filing Fee - Political Candidate | 1,680.00 | - | - | 7,029.09 | - | - | - |
| | County Clerk Fees Total | **11,858.81** | **6,265.27** | **6,250.00** | **18,597.95** | **6,250.00** | **6,250.00** | **6,250.00** |

| | 100 General Fund Revenues - Proposed 7.28.26 (NOT FINAL) | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
| | **County Assessor** | | | | | | | |
| 375-08 | Sales Subscriptions | - | - | - | - | - | - | - |
| | County Assessor Total | - | - | - | - | - | - | - |
| | **CLERK OF THE DISTRICT COURT** | | | | | | | |
| 380-01 | Filing and Recording Fees | 22,260.60 | 32,850.54 | 20,000.00 | 25,294.92 | 20,000.00 | 20,000.00 | 20,000.00 |
| 380-03 | Court Cost Refunds | 1,200.00 | 1,135.00 | 500.00 | 300.00 | 500.00 | 500.00 | 500.00 |
| 380-07 | Guardian Add Litem Fees | - | - | - | 980.00 | - | - | - |
| 381-01 | Bail Bond Costs - 10% | - | - | - | 1,350.00 | - | - | - |
| 381-02 | Work Release Program | - | - | - | - | - | - | - |
| 383-00 | Passport Fees | 2,975.00 | 3,640.00 | 6,000.00 | 2,240.00 | 6,000.00 | 6,000.00 | 6,000.00 |
| | Clerk of the District Court Total | **26,435.60** | **37,625.54** | **26,500.00** | **30,164.92** | **26,500.00** | **26,500.00** | **26,500.00** |
| | **COUNTY COURT SYSTEM** | | | | | | | |
| 390-01 | County Court Cost Refunds | 12,641.30 | 8,101.08 | 7,000.00 | 6,504.80 | 7,000.00 | 7,000.00 | 7,000.00 |
| 390-02 | Miscellaneous Revenue | - | - | - | - | - | - | - |
| 391-02 | County Judge Work Release | - | - | - | - | - | - | - |
| | County Court System Total | **12,641.30** | **8,101.08** | **7,000.00** | **6,504.80** | **7,000.00** | **7,000.00** | **7,000.00** |
| | **ELECTION COMMISSIONER** | | | | | | | |
| 393-01 | Voter Registration Lists | 144.96 | 20.00 | 150.00 | 68.00 | 150.00 | 150.00 | 150.00 |
| 393-02 | Election Costs Recovered | 9,343.66 | 40,574.53 | 6,000.00 | 23,167.07 | 6,000.00 | 6,000.00 | 6,000.00 |
| 393-03 | Election Costs Recovered - Other | - | - | 20,000.00 | - | 20,000.00 | 20,000.00 | 20,000.00 |
| 393-05 | Voter Certifications | 12.00 | - | - | - | - | - | - |
| | Election Commissioner Total | **9,500.62** | **40,594.53** | **26,150.00** | **23,235.07** | **26,150.00** | **26,150.00** | **26,150.00** |
| | **REGISTER OF DEEDS** | | | | | | | |
| 394-01 | Filing and Recording Fees | 96,773.50 | 113,021.50 | 150,000.00 | 126,962.50 | 150,000.00 | 150,000.00 | 150,000.00 |
| 394-02 | Documentary Stamps | 107,422.75 | 113,993.59 | 50,000.00 | 125,510.22 | 50,000.00 | 50,000.00 | 50,000.00 |
| 394-03 | Miscellaneous Fees | - | - | - | - | - | - | - |
| | Register of Deeds Total | **204,196.25** | **227,015.09** | **200,000.00** | **252,472.72** | **200,000.00** | **200,000.00** | **200,000.00** |
| | **COUNTY SHERIFF** | | | | | | | |
| 395-01 | Service Fees | 16,732.60 | 17,217.40 | 15,000.00 | 18,570.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 395-02 | Mileage and Costs Refund | 23,854.42 | 26,149.96 | 20,000.00 | 26,397.91 | 20,000.00 | 20,000.00 | 20,000.00 |
| 395-03 | Law Enforcement Services | - | - | - | - | - | - | - |
| 395-05 | Reimbursement - County/ City Prisoners | 1,135,470.80 | 1,143,331.03 | 1,000,000.00 | 1,048,148.34 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 |
| 395-07 | Reimbursement - Federal | 1,113,398.09 | 1,062,803.70 | 500,000.00 | 1,075,037.19 | 500,000.00 | 500,000.00 | 500,000.00 |
| 395-09 | Reimbursement - (Dodge Co Corr. Facility - Interlocal) | 7,380.58 | 20,500.53 | 5,000.00 | 10,092.59 | 5,000.00 | 5,000.00 | 5,000.00 |
| 395-10 | Motor Vehicle Inspection Fees | 15,550.00 | 17,720.00 | 14,000.00 | 18,560.00 | 14,000.00 | 14,000.00 | 14,000.00 |
| 395-13 | Handgun Application Fee | 2,275.00 | 1,910.00 | 2,000.00 | 2,055.00 | 2,000.00 | 2,000.00 | 2,000.00 |

| 100 General Fund Revenues - Proposed 7.28.26 (NOT FINAL) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | **Actual** | **Actual** | **Budgeted** | **Actual** | **Official's** | **Board** | |
| | | **Revenue** | **Revenue** | **Revenue** | **Revenue** | **Request** | **Proposed** | **Adopted** |
| | | **2023-2024** | **2024-2025** | **2025-2026** | **2025-2026** | **2026-2027** | **2026-2027** | **2026-2027** |
| | | **<1>** | **<2>** | **<3>** | **<4>** | **<5>** | **<6>** | **<7>** |
| 395-14 | Finger Print Charge | 303.00 | 900.00 | - | 800.00 | - | - | - |
| 395-15 | Miscellaneous Revenue | 154.59 | 411.00 | 1,000.00 | 727.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 395-17 | House Arrest Fees | - | - | - | - | - | - | - |
| 395-19 | Reimbursement Extra Money Per Audit | - | - | - | - | - | - | - |
| 395-20 | Work Release Program | - | - | - | - | - | - | - |
| 395-22 | Inmate Reimbursement of Medical | - | - | - | - | - | - | - |
| | County Sheriff Total | **2,315,119.08** | **2,290,943.62** | **1,557,000.00** | **2,200,388.03** | **1,557,000.00** | **1,557,000.00** | **1,557,000.00** |
| | **COUNTY ATTORNEY** | | | | | | | |
| 396-01 | Co. Atty. (check collection) | 100.00 | 70.00 | 500.00 | 150.00 | 500.00 | 500.00 | 500.00 |
| 396-04 | Misc Costs Refunds | - | - | - | - | - | - | - |
| 396-05 | Attorney Fees Tax Foreclosures | - | - | - | - | - | - | - |
| | County Attorney Total | **100.00** | **70.00** | **500.00** | **150.00** | **500.00** | **500.00** | **500.00** |
| | **OTHER FEES AND MISC REVENUE** | | | | | | | |
| 406-01 | Vending Machines | - | - | - | - | - | - | - |
| 410-01 | Surveyor Services | - | 18.00 | - | - | - | - | - |
| 450-02 | Photo Copies | 24.12 | 7.25 | 100.00 | 53.00 | 100.00 | 100.00 | 100.00 |
| 450-03 | Postage | - | 79.35 | 125.00 | 42.59 | 125.00 | 125.00 | 125.00 |
| 450-04 | Telephone/Communications Reim (Jail Inmates) | 23,499.40 | 26,783.40 | 17,000.00 | 16,736.73 | 17,000.00 | 17,000.00 | 17,000.00 |
| 450-44 | Telephone/Communication/Reim | - | - | - | - | - | - | - |
| 470-01 | Overload Fines 25% | - | 137.50 | 1,000.00 | - | 1,000.00 | 1,000.00 | 1,000.00 |
| 473-03 | Witness fees reimbursed | - | - | - | 80.00 | | | |
| 474-03 | District Judge-cost reimbursements | 41,589.21 | - | - | - | - | - | - |
| 480-01 | Weed Spraying | - | - | - | - | - | - | - |
| 510-01 | Interest On Investments | 1,108,691.65 | 1,101,395.15 | 250,000.00 | 1,028,952.60 | 250,000.00 | 250,000.00 | 250,000.00 |
| 530-01 | Sale of Surplus Property - Equip | - | - | - | - | - | - | - |
| 530-02 | Sale of Property - Land & Bldg | - | - | - | - | - | - | - |
| 530-03 | Sale of Misc Property | - | - | - | 3,558.25 | - | - | - |
| 531-01 | Restitution and Settlements | 38,455.64 | 24,286.02 | - | 18,716.46 | - | - | - |
| 531-02 | Insurance Settlements | - | 8,799.00 | - | - | - | - | - |
| 531-03 | Insurance Dividend Refund | 26,436.00 | 25,675.55 | - | 25,481.00 | | | |
| 531-07 | Insurance Premiums | - | - | - | 187.00 | - | - | - |
| 532-01 | Refund Prior Year Expenditure | - | - | - | - | - | - | - |
| 532-03 | Refunds - Misc. | 75.00 | - | - | 2,801.57 | - | - | - |
| 532-06 | Revenue Adjustment | - | (75.04) | - | 69.75 | - | - | - |
| 532-08 | Joint Public Budget Hearing Reimb-LB644 | - | - | 5,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| 533-01 | One Time Revenue | - | - | - | - | - | - | - |
| 534-01 | Contributions and Donations | - | - | - | - | - | - | - |
| 540-01 | Miscellaneous Revenue | 88,956.79 | 72,800.54 | 100,000.58 | 77,877.67 | 100,000.58 | 100,000.58 | 100,000.58 |
| 540-02 | Miscellaneous Revenue - Restitutions | - | - | - | - | - | - | - |
| | Other Fees and Misc Revenue Total | **1,327,727.81** | **1,259,906.72** | **373,225.58** | **1,174,556.62** | **373,225.58** | **373,225.58** | **373,225.58** |

| | 100 General Fund Revenues - Proposed 7.28.26 (NOT FINAL) | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | **Actual Revenue 2023-2024 <1>** | **Actual Revenue 2024-2025 <2>** | **Budgeted Revenue 2025-2026 <3>** | **Actual Revenue 2025-2026 <4>** | **Official's Request 2026-2027 <5>** | **Board Proposed 2026-2027 <6>** | **Adopted 2026-2027 <7>** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-01 | Transfer Local Matching Funds | - | - | - | - | - | - | - |
| 590-02 | Inter-Fund Transfer | 31,410.04 | - | - | - | - | - | - |
| 590-03 | Inter-Fund Transfer from (Inheritance) | - | - | - | - | - | - | - |
| 590-04 | Inter-Fund Transfer - closed funds | - | 2,199.04 | - | - | 8,669.49 | 8,669.49 | 8,669.49 |
| 590-05 | Inter-Fund Transfer from (Public Works Funds - Zoning) | - | - | - | - | - | - | - |
| 590-06 | Inter-Fund Transfer from (Public Works Funds-Road) | - | - | - | - | - | - | - |
| 590-08 | Inter-Fund Transfer - CSI | - | - | - | - | - | - | - |
| | County Transfers Total | **31,410.04** | **2,199.04** | **-** | **-** | **8,669.49** | **8,669.49** | **8,669.49** |
| | Total Revenue Available | 26,938,873.89 | 29,182,457.94 | 27,283,570.26 | 29,823,729.64 | 26,956,863.40 | 26,956,863.40 | 26,956,863.40 |
| | Less Expenditures | (16,691,409.60) | (19,581,610.04) | (27,283,570.26) | (20,558,258.09) | (26,956,863.40) | (26,956,863.40) | (26,956,863.40) |
| | Balance Forward | 10,247,464.29 | 9,600,847.90 | (0.00) | 9,265,471.55 | (0.00) | (0.00) | (0.00) |
| | | | | Property Tax | | 13,338,971.78 | 13,338,971.78 | 13,338,971.78 |
| | | | | Delinquent Tax Allowance | | - | - | - |
| | | | | Total Property Tax Requirement to Levy | | 13,338,971.78 | 13,338,971.78 | 13,338,971.78 |

## GENERAL FUND INDEX OF FUNCTIONS AND EXPENSES - Proposed - 7.28.26 (NOT FINAL)

| | FUNCTION | ACTUAL 2023-2024 | ACTUAL 2024-2025 | ADOPTED 2025-2026 | ACTUAL 2025-2026 | OFFICIAL'S Request 2026-2027 | Board Proposed 2026-2027 | Adopted 2026-2027 |
|---|---|---|---|---|---|---|---|---|
| 601 | County Board | 202,178.30 | 209,103.11 | 217,604.10 | 215,330.80 | 217,604.10 | 217,604.10 | 217,604.10 |
| 602 | County Clerk | 214,959.60 | 221,255.07 | 240,719.20 | 239,598.47 | 247,472.47 | 247,472.47 | 247,472.47 |
| 603 | County Treasurer | 351,344.95 | 372,964.46 | 416,439.71 | 381,836.88 | 440,039.93 | 440,039.93 | 440,039.93 |
| 605 | Assessor/Register of Deeds | 449,712.77 | 474,712.96 | 521,391.11 | 501,394.95 | 541,104.00 | 541,104.00 | 541,104.00 |
| 607 | Election Commissioner | 148,488.45 | 151,156.01 | 205,280.60 | 160,443.26 | 195,390.71 | 195,390.71 | 195,390.71 |
| 608 | Planning & Zoning Adm | 102,829.31 | 102,798.78 | 129,738.60 | 128,293.23 | 133,627.00 | 133,627.00 | 133,627.00 |
| 611 | Administrative | 145,020.73 | 175,439.40 | 165,420.00 | 198,080.26 | 173,590.00 | 173,590.00 | 173,590.00 |
| 612 | Personnel | - | - | - | - | 94,650.00 | 94,650.00 | 94,650.00 |
| 613 | Unemployment Compensation | 2,868.08 | 11,801.06 | 20,000.00 | 15,882.95 | 20,000.00 | 20,000.00 | 20,000.00 |
| 617 | Board of Equalization | 4,184.98 | 7,434.27 | 12,100.00 | 6,213.49 | 12,200.00 | 12,200.00 | 12,200.00 |
| 621 | Clerk of District Court | 136,183.26 | 140,650.46 | 147,745.88 | 146,908.43 | 155,766.04 | 155,766.04 | 155,766.04 |
| 624 | District Court Judge | 67,456.41 | 69,254.67 | 74,829.00 | 69,944.98 | 60,994.71 | 60,994.71 | 60,994.71 |
| 625 | Public Defender | 283,476.01 | 263,250.89 | 304,342.00 | 291,613.54 | 321,500.00 | 321,500.00 | 321,500.00 |
| 631 | IV-D Child Support Srvc - Dist. Crt. | 4,595.42 | 4,357.52 | 6,150.00 | 4,536.61 | 6,200.00 | 6,200.00 | 6,200.00 |
| 645 | Extension Office | 119,778.20 | 117,531.32 | 128,137.60 | 104,280.47 | 115,085.50 | 115,085.50 | 115,085.50 |
| 651 | County Sheriff | 2,509,063.40 | 2,331,961.74 | 2,851,700.00 | 2,628,412.71 | 3,394,502.67 | 3,394,502.67 | 3,394,502.67 |
| 652 | County Attorney | 480,887.88 | 545,773.59 | 584,212.02 | 563,424.81 | 696,187.61 | 696,187.61 | 696,187.61 |
| 662 | IV-D Child Support Srvc - Co. Atty. | 104,493.73 | 111,101.53 | 125,480.00 | 118,819.94 | 124,474.40 | 124,474.40 | 124,474.40 |
| 665 | County Sheriff Grant | 9,987.24 | 12,186.75 | 67,880.00 | 7,492.39 | 65,000.00 | 65,000.00 | 65,000.00 |
| 671 | County Jail | 3,050,965.12 | 3,424,118.61 | 3,716,556.00 | 3,436,279.47 | 3,914,741.00 | 3,914,741.00 | 3,914,741.00 |
| 693 | Emergency Mngt (starting in 2026) | - | - | - | - | 102,950.00 | 102,950.00 | 102,950.00 |
| 699 | Building Security | 199,069.42 | 258,340.24 | 256,554.02 | 187,852.21 | 405,836.54 | 405,836.54 | 405,836.54 |
| 702 | County Surveyor | 124,863.32 | 128,215.23 | 133,280.10 | 133,269.44 | 140,610.90 | 140,610.90 | 140,610.90 |
| 801 | Medical Relief | 10,594.00 | 8,847.00 | 38,500.00 | 6,060.25 | 38,500.00 | 38,500.00 | 38,500.00 |
| 803 | Veterans Service | 54,533.22 | 56,168.60 | 65,100.00 | 64,970.57 | 65,100.00 | 65,100.00 | 65,100.00 |
| 822 | Institutions | 3,193.88 | 5,540.63 | 36,500.00 | 7,034.58 | 36,500.00 | 36,500.00 | 36,500.00 |
| 970 | Miscellaneous-General Operations | 5,123,121.96 | 5,616,842.54 | 9,337,004.03 | 5,917,942.15 | 8,686,162.84 | 8,686,162.84 | 8,686,162.84 |
| | **Interfund Transfers to other funds:** | | | | | | | |
| | 940 Public Safety Radio System Project Fund | 1,000,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 |
| | 942 Communications Tower | 8,500.00 | - | - | - | - | - | - |
| | Public Works Fund: | | | | | | | |
| | 1. Road | 1,259,200.10 | 2,450,000.00 | 2,450,000.00 | 2,450,000.00 | 636,023.68 | 636,023.68 | 636,023.68 |
| | 2. Road - allocation not transferred for 2017-2018 | - | - | - | - | - | - | - |
| | 3. Building & Grounds | 200,000.00 | 275,000.00 | 275,000.00 | 275,000.00 | 275,000.00 | 275,000.00 | 275,000.00 |
| | 4. Noxious Weed | 74,813.00 | 81,553.60 | 83,592.20 | 83,592.20 | 90,491.81 | 90,491.81 | 90,491.81 |
| | 2200 County Transportation | 49,250.00 | 59,250.00 | - | - | 27,770.72 | 27,770.72 | 27,770.72 |
| | 2355 Diversion Program | 110,562.19 | 110,000.00 | 105,798.09 | 105,798.09 | 121,947.89 | 121,947.89 | 121,947.89 |
| | 2915 Emergence Mngt (prior to 2026) | 35,234.67 | 35,000.00 | 93,516.00 | 134,950.96 | - | - | - |
| | 4050 County Building | 50,000.00 | 250,000.00 | 473,000.00 | 473,000.00 | 1,399,838.88 | 1,399,838.88 | 1,399,838.88 |
| | **Total Interfund Transfers** | 2,787,559.96 | 4,760,803.60 | 4,980,906.29 | 5,022,341.25 | 4,051,072.98 | 4,051,072.98 | 4,051,072.98 |
| | Total Miscellaneous Budget | 7,910,681.92 | 10,377,646.14 | 14,317,910.32 | 10,940,283.40 | 12,737,235.82 | 12,737,235.82 | 12,737,235.82 |
| | **TOTAL** | **16,691,409.60** | **19,581,610.04** | **24,783,570.26** | **20,558,258.09** | **24,456,863.40** | **24,456,863.40** | **24,456,863.40** |
| | **Cash Reserve (cash flow)** | | | **2,500,000.00** | | **2,500,000.00** | **2,500,000.00** | **2,500,000.00** |
| | **Fund Total** | **16,691,409.60** | **19,581,610.04** | **27,283,570.26** | **20,558,258.09** | **26,956,863.40** | **26,956,863.40** | **26,956,863.40** |

## 100 General Fund - County Board Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **601-00** | **County Board** | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 198,947.07 | 204,907.43 | 211,053.50 | 211,053.50 | 211,053.50 | 211,053.50 | 211,053.50 |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | Personal Services Total | **198,947.07** | **204,907.43** | **211,053.50** | **211,053.50** | **211,053.50** | **211,053.50** | **211,053.50** |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1704 | Mileage | 1,034.43 | 1,831.79 | 1,000.00 | 1,365.15 | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-1751 | Dues, Sub, Reg & Etc | 1,025.00 | 920.00 | 1,000.00 | 990.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-1760 | Convention Exp-Lodging & Meals | 1,094.55 | 1,409.45 | 4,000.00 | 1,862.47 | 4,000.00 | 4,000.00 | 4,000.00 |
| 2-2500 | Contractual Services - Board Assistant | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | - | 12.98 | - | - | - |
| | Operating Expenses Total | **3,153.98** | **4,161.24** | **6,000.00** | **4,230.60** | **6,000.00** | **6,000.00** | **6,000.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 77.25 | 34.44 | 550.60 | 46.70 | 550.60 | 550.60 | 550.60 |
| | Supplies and Materials Total | **77.25** | **34.44** | **550.60** | **46.70** | **550.60** | **550.60** | **550.60** |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| 5-0505 | Office Furniture | - | - | - | - | - | - | - |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | Transfer Expenditures | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | Total Expenditures | 202,178.30 | 209,103.11 | 217,604.10 | 215,330.80 | 217,604.10 | 217,604.10 | 217,604.10 |

## 100 General Fund - County Clerk Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **602-00** | **County Clerk** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 73,587.42 | 75,795.05 | 78,069.00 | 78,068.51 | 84,111.00 | 84,111.00 | 84,111.00 |
| 1-0201 | Chief Deputy's Salary | - | - | - | - | - | - | - |
| 1-0301 | Administrative Assistant | 68,777.05 | 70,930.84 | 73,569.60 | 70,542.06 | 73,723.93 | 73,723.93 | 73,723.93 |
| 1-0305 | Clerical Salary | 68,387.01 | 67,831.54 | 86,205.60 | 84,224.70 | 87,012.54 | 87,012.54 | 87,012.54 |
| 1-0500 | Comp/Overtime Pay | 2,175.33 | 4,565.88 | - | 4,500.33 | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| 1-1400 | Misc Personal Services | - | - | - | - | - | - | - |
| | Personal Services Total | **212,926.81** | **219,123.31** | **237,844.20** | **237,335.60** | **244,847.47** | **244,847.47** | **244,847.47** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1210 | Office Equipment Repair | - | - | 100.00 | - | 100.00 | 100.00 | 100.00 |
| 2-1704 | Mileage | 250.71 | 266.00 | 200.00 | 188.23 | 200.00 | 200.00 | 200.00 |
| 2-1751 | Dues, Sub, Reg & Etc | 395.00 | 515.59 | 525.00 | 714.59 | 525.00 | 525.00 | 525.00 |
| 2-1760 | Convention Exp-Lodging & Meals | 400.41 | 654.75 | 700.00 | 420.62 | 700.00 | 700.00 | 700.00 |
| 2-9900 | Miscellaneous | - | - | 100.00 | 12.00 | 100.00 | 100.00 | 100.00 |
| | Operating Expenses Total | **1,046.12** | **1,436.34** | **1,625.00** | **1,335.44** | **1,625.00** | **1,625.00** | **1,625.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 986.67 | 695.42 | 750.00 | 927.43 | 1,000.00 | 1,000.00 | 1,000.00 |
| | Supplies and Materials Total | **986.67** | **695.42** | **750.00** | **927.43** | **1,000.00** | **1,000.00** | **1,000.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | 500.00 | - | - | - | - |
| 5-1309 | Data Processing Software | - | - | - | - | - | - | - |
| | Capital Outlay Total | - | - | **500.00** | - | - | - | - |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | Transfer Expenditures | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Expenditures | 214,959.60 | 221,255.07 | 240,719.20 | 239,598.47 | 247,472.47 | 247,472.47 | 247,472.47 |

## 100 General Fund - County Treasurer Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **603-00** | **County Treasurer** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 73,587.42 | 75,795.05 | 78,068.51 | 78,068.51 | 84,111.04 | 84,111.04 | 84,111.04 |
| 1-0201 | Chief Deputy's Salary | 57,820.35 | 59,742.35 | 61,900.80 | 61,550.92 | 71,494.38 | 71,494.38 | 71,494.38 |
| 1-0305 | Clerical Salary | 210,044.14 | 228,662.45 | 265,470.40 | 234,848.19 | 273,434.51 | 273,434.51 | 273,434.51 |
| 1-0405 | Clerical P/T Salary | - | - | - | - | - | - | - |
| 1-0500 | Comp/ Overtime Pay | 953.38 | 865.69 | - | 762.95 | - | - | - |
| 1-0600 | Vacation Pay | - | - | - | - | - | - | - |
| 1-0700 | Sick Pay | - | - | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Personal Services Total | **342,405.29** | **365,065.54** | **405,439.71** | **375,230.57** | **429,039.93** | **429,039.93** | **429,039.93** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1210 | Office Equipment Repair | - | - | - | - | - | - | - |
| 2-1704 | Mileage | 520.51 | 620.91 | 1,500.00 | 906.78 | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-1710 | Obsolete | - | - | - | - | - | - | - |
| 2-1751 | Dues, Subs, Reg & Training | 1,094.03 | 1,570.03 | 2,000.00 | 1,294.96 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2-1760 | Convention Exp-Lodging & Meals | 680.85 | 791.85 | 1,000.00 | 614.75 | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-9900 | Miscellaneous | 1,374.80 | - | 1,500.00 | - | 1,500.00 | 1,500.00 | 1,500.00 |
| | | | | | | | | |
| | Operating Expenses Total | **3,670.19** | **2,982.79** | **6,000.00** | **2,816.49** | **6,000.00** | **6,000.00** | **6,000.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 5,269.47 | 4,916.13 | 5,000.00 | 3,789.82 | 5,000.00 | 5,000.00 | 5,000.00 |
| | | | | | | | | |
| | Supplies and Materials Total | **5,269.47** | **4,916.13** | **5,000.00** | **3,789.82** | **5,000.00** | **5,000.00** | **5,000.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Capital Outlay Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | Transfer Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Expenditures | 351,344.95 | 372,964.46 | 416,439.71 | 381,836.88 | 440,039.93 | 440,039.93 | 440,039.93 |

No assurance is provided on these financial statements.

## 100 General Fund - County Assessor/Register of Deeds Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **605-00** | **County Assessor/Register of Deeds** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 73,587.42 | 75,795.05 | 78,068.51 | 78,068.51 | 87,361.00 | 87,361.00 | 87,361.00 |
| 1-0201 | Chief Deputy's Salary | 58,236.09 | 60,024.02 | 61,901.00 | 61,697.76 | 65,521.00 | 65,521.00 | 65,521.00 |
| 1-0305 | Assessment/Clerical Clerks | 203,333.19 | 185,544.88 | 181,708.80 | 173,547.52 | 186,181.00 | 186,181.00 | 186,181.00 |
| 1-0310 | Lead Appraiser | - | - | 51,272.00 | 60,671.07 | 62,057.00 | 62,057.00 | 62,057.00 |
| 1-0312 | Assistant Appraiser | 108,083.55 | 137,835.17 | 116,188.80 | 111,934.21 | 112,684.00 | 112,684.00 | 112,684.00 |
| 1-0405 | Clerical P/T Salary | - | - | - | - | - | - | - |
| 1-0500 | Comp/Overtime Pay | 357.40 | 52.38 | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | Personal Services Total | **443,597.65** | **459,251.50** | **489,139.11** | **485,919.07** | **513,804.00** | **513,804.00** | **513,804.00** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1210 | Office Equipment Repair | - | - | - | - | - | - | - |
| 2-1610 | Car Repair | 326.37 | - | 3,000.00 | - | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-1704 | Mileage | 805.75 | 1,236.36 | 1,500.00 | 841.55 | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-1751 | Dues, Subs, Reg & Training | 1,380.59 | 2,939.59 | 7,152.00 | 9,122.76 | 7,500.00 | 7,500.00 | 7,500.00 |
| 2-1760 | Convention Exp-Lodging & Meals | 1,609.35 | 2,313.35 | 10,300.00 | 3,203.15 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-1811 | Car Wash Service | 30.00 | - | 50.00 | - | 50.00 | 50.00 | 50.00 |
| 2-2500 | Contractual Services (Stanard Apprasal) | - | - | - | - | - | - | - |
| 2-2511 | Contractual Services (GIS) | - | - | | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | - | - | - | - | - |
| 2-9901 | Miscellaneous (Establishment of Petty Cash) | - | - | - | - | - | - | - |
| | | | | | | - | | |
| | Operating Expenses Total | **4,152.06** | **6,489.30** | **22,002.00** | **13,167.46** | **17,050.00** | **17,050.00** | **17,050.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 504.17 | 5,795.51 | 5,800.00 | 969.18 | 5,800.00 | 5,800.00 | 5,800.00 |
| 3-0209 | Fuel - Autos | 1,294.67 | 1,933.84 | 2,500.00 | 992.85 | 2,500.00 | 2,500.00 | 2,500.00 |
| 3-0210 | Grease & Oil | - | 212.75 | 450.00 | - | 450.00 | 450.00 | 450.00 |
| 3-0211 | Tires & Tire Repair | 164.22 | 1,030.06 | 1,500.00 | 346.39 | 1,500.00 | 1,500.00 | 1,500.00 |
| | | | | | | | | |
| | Supplies and Materials Total | **1,963.06** | **8,972.16** | **10,250.00** | **2,308.42** | **10,250.00** | **10,250.00** | **10,250.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0301 | Cars | - | - | - | - | - | - | - |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## 100 General Fund - County Assessor/Register of Deeds Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **605-00** | **County Assessor/Register of Deeds (continued)** | | | | | | | |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | Transfer Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Expenditures | 449,712.77 | 474,712.96 | 521,391.11 | 501,394.95 | 541,104.00 | 541,104.00 | 541,104.00 |

## 100 General Fund - Election Commissioner Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **607-00** | **Election Commissioner** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 |
| 1-0305 | Clerical Salary | 70,793.85 | 72,461.69 | 86,205.60 | 84,452.64 | 87,390.71 | 87,390.71 | 87,390.71 |
| 1-0400 | Part-time Help | - | - | - | - | - | - | - |
| 1-0409 | Election P/T Salary | 17,563.95 | 19,500.00 | 20,000.00 | 20,062.50 | 25,000.00 | 25,000.00 | 25,000.00 |
| 1-0500 | Comp/Overtime Pay | 326.81 | 2,925.28 | - | 4,784.26 | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | Personal Services Total | **95,184.61** | **101,386.97** | **112,705.60** | **115,799.40** | **118,890.71** | **118,890.71** | **118,890.71** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1012 | Printing and Publishing | 27,181.05 | 17,275.28 | 30,000.00 | 19,764.35 | 30,000.00 | 30,000.00 | 30,000.00 |
| 2-1704 | Mileage | 1,647.02 | 1,782.09 | 1,800.00 | 2,311.75 | 1,800.00 | 1,800.00 | 1,800.00 |
| 2-1709 | Administrative Mileage | 207.64 | - | - | - | - | - | - |
| 2-1750 | Poll Workers Training | 2,256.00 | 1,857.00 | 3,000.00 | 3,382.50 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-1751 | Dues, Subs, Regs, Training | 583.59 | 515.59 | 525.00 | 470.00 | 525.00 | 525.00 | 525.00 |
| 2-1760 | Convention Exp - Lodging & Meals | 1,566.35 | 740.08 | 1,000.00 | 1,762.46 | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-2502 | Professional Election programming | - | - | - | - | - | - | - |
| 2-3300 | Special Election costs | - | - | - | 2,587.15 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-9900 | Miscellaneous | 171.28 | - | 1,500.00 | 115.40 | 1,500.00 | 1,500.00 | 1,500.00 |
| | Operating Expenses Total | **33,612.93** | **22,170.04** | **37,825.00** | **30,393.61** | **40,825.00** | **40,825.00** | **40,825.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies/Election Supply | 1,495.07 | 2,050.94 | 5,000.00 | 3,849.91 | 5,000.00 | 5,000.00 | 5,000.00 |
| 3-0113 | Voting Supplies | - | 103.90 | 1,000.00 | 1,479.91 | 1,000.00 | 1,000.00 | 1,000.00 |
| 3-0128 | Computers Supplies & Repair | - | 163.63 | 250.00 | - | 250.00 | 250.00 | 250.00 |
| | Supplies and Materials Total | **1,495.07** | **2,318.47** | **6,250.00** | **5,329.82** | **6,250.00** | **6,250.00** | **6,250.00** |
| | | | | | | | | |
| | **Equipment Rental** | | | | | | | |
| 4-0500 | Facilities Rent-Polling Places | 565.00 | 715.00 | 1,000.00 | 675.00 | 1,425.00 | 1,425.00 | 1,425.00 |
| | Equipment Rental Total | **565.00** | **715.00** | **1,000.00** | **675.00** | **1,425.00** | **1,425.00** | **1,425.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0315 | Comp Equip & Programming | 17,630.84 | 24,565.53 | 25,000.00 | 5,693.43 | 25,000.00 | 25,000.00 | 25,000.00 |
| 5-0500 | Office Equipment | - | - | - | 2,552.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 5-0502 | Data Processing equipment | - | - | - | - | - | - | - |
| 5-0900 | Voting Equipment | - | - | 22,500.00 | - | 2,000.00 | 2,000.00 | 2,000.00 |
| | Capital Outlay Total | **17,630.84** | **24,565.53** | **47,500.00** | **8,245.43** | **28,000.00** | **28,000.00** | **28,000.00** |

## 100 General Fund - Election Commissioner Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **607-00** | **Election Commissioner (continued)** | | | | | | | |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Transfer Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Expenditures | 148,488.45 | 151,156.01 | 205,280.60 | 160,443.26 | 195,390.71 | 195,390.71 | 195,390.71 |

## 100 General Fund - Planning & Zoning Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **608-00** | **Planning & Zoning Adm** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 59,573.00 | 61,360.25 | 63,201.00 | 63,200.99 | 65,097.00 | 65,097.00 | 65,097.00 |
| 1-0305 | Clerical salary | 37,243.94 | 29,831.91 | - | - | - | - | - |
| 1-0342 | Building Inspector | - | 3,979.87 | 59,737.60 | 54,166.38 | 61,530.00 | 61,530.00 | 61,530.00 |
| 1-0500 | Comp/Overtime Pay | 361.76 | 241.76 | - | 502.32 | - | - | - |
| 1-0600 | Vacation Pay | - | - | - | - | - | - | - |
| 1-0700 | Sick Pay | - | - | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | Personal Services Total | **97,178.70** | **95,413.79** | **122,938.60** | **117,869.69** | **126,627.00** | **126,627.00** | **126,627.00** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1012 | Printing & Publishing | - | - | 350.00 | 909.23 | 350.00 | 350.00 | 350.00 |
| 2-1610 | Car Repair | - | 1,170.51 | 300.00 | 3,360.70 | 300.00 | 300.00 | 300.00 |
| 2-1700 | Trvl Exp-Appeals Board Members | 316.05 | - | 300.00 | 281.24 | 300.00 | 300.00 | 300.00 |
| 2-1704 | Mileage | - | 1,866.28 | 2,000.00 | 2,234.45 | 2,200.00 | 2,200.00 | 2,200.00 |
| 2-1708 | Travel Expense-Board Members | 3,041.24 | 2,640.69 | 2,200.00 | 2,424.74 | 2,200.00 | 2,200.00 | 2,200.00 |
| 2-1751 | Dues, Subs, Reg, & Training | 1,030.52 | 1,122.45 | 400.00 | - | 400.00 | 400.00 | 400.00 |
| 2-1760 | Convention/Workshop Exp | 731.45 | - | 350.00 | - | 350.00 | 350.00 | 350.00 |
| 2-2515 | Special fees - Grant | 50.00 | - | 200.00 | - | 200.00 | 200.00 | 200.00 |
| 2-8000 | Misc Refund (Zoning Permit Fees) | - | - | - | 1,162.25 | - | - | - |
| 2-9900 | Miscellaneous | - | - | - | - | - | - | - |
| | Operating Expenses Total | **5,169.26** | **6,799.93** | **6,100.00** | **10,372.61** | **6,300.00** | **6,300.00** | **6,300.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 481.35 | 585.06 | 700.00 | 50.93 | 700.00 | 700.00 | 700.00 |
| | | | | | | | | |
| | Supplies and Materials Total | **481.35** | **585.06** | **700.00** | **50.93** | **700.00** | **700.00** | **700.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-1300 | Special Fees | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## 100 General Fund - Planning & Zoning Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **608-00** | **Planning & Zoning Adm (continued)** | | | | | | | |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Transfer Expenditures | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Expenditures | 102,829.31 | 102,798.78 | 129,738.60 | 128,293.23 | 133,627.00 | 133,627.00 | 133,627.00 |

## 100 General Fund - Administrative Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **611-00** | **Administrative Division** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | - | - | - | - | - | - | - |
| 1-0301 | Administrative | 93,125.00 | 99,432.22 | 105,520.00 | 105,520.00 | 109,740.00 | 109,740.00 | 109,740.00 |
| 1-0302 | IT Administrative | 50,769.24 | 51,124.62 | 56,650.00 | 56,434.36 | 62,400.00 | 62,400.00 | 62,400.00 |
| 1-0400 | Part-time grant writer | - | 24,230.80 | - | 34,999.90 | - | - | - |
| 1-0402 | IT Administrative-part time | - | - | - | 1,035.00 | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Personal Services Total | **143,894.24** | **174,787.64** | **162,170.00** | **197,989.26** | **172,140.00** | **172,140.00** | **172,140.00** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1704 | Mileage | 327.42 | - | 500.00 | - | 500.00 | 500.00 | 500.00 |
| 2-1751 | Dues, Subs, Reg, & Training | - | - | 1,000.00 | - | 100.00 | 100.00 | 100.00 |
| 2-1760 | Convention/Workshop Exp | - | - | 250.00 | - | 250.00 | 250.00 | 250.00 |
| 2-2500 | Contractual Services | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | 1,000.00 | - | 100.00 | 100.00 | 100.00 |
| | | | | | | | | |
| | Operating Expenses Total | **327.42** | **-** | **2,750.00** | **-** | **950.00** | **950.00** | **950.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 409.80 | 92.28 | 500.00 | 91.00 | 500.00 | 500.00 | 500.00 |
| | | | | | | | | |
| | Supplies and Materials Total | **409.80** | **92.28** | **500.00** | **91.00** | **500.00** | **500.00** | **500.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0502 | Data Processing Equipment (Corrections) | 389.27 | 559.48 | - | - | - | - | - |
| | | | | | | | | |
| | Capital Outlay Total | **389.27** | **559.48** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | | | | | | | | |
| | Total Expenditures | 145,020.73 | 175,439.40 | 165,420.00 | 198,080.26 | 173,590.00 | 173,590.00 | 173,590.00 |

## 100 General Fund - Personnel Department

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **612-00** | **Personnel Department** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | - | - | - | - | 75,000.00 | 75,000.00 | 75,000.00 |
| 1-0301 | Administrative | - | - | - | - | - | - | - |
| 1-0302 | IT Administrative | - | - | - | - | - | - | - |
| 1-0400 | Part-time grant writer | - | - | - | - | - | - | - |
| 1-0402 | IT Administrative-part time | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Personal Services Total | **-** | **-** | **-** | **-** | **75,000.00** | **75,000.00** | **75,000.00** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1704 | Mileage | - | - | - | - | 400.00 | 400.00 | 400.00 |
| 2-1751 | Dues, Subs, Reg, & Training | - | - | - | - | 8,000.00 | 8,000.00 | 8,000.00 |
| 2-1760 | Convention/Workshop Exp | - | - | - | - | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-2500 | Contractual Services | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | - | - | 8,750.00 | 8,750.00 | 8,750.00 |
| | | | | | | | | |
| | Operating Expenses Total | **-** | **-** | **-** | **-** | **18,150.00** | **18,150.00** | **18,150.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | - | - | - | - | 500.00 | 500.00 | 500.00 |
| | | | | | | | | |
| | Supplies and Materials Total | **-** | **-** | **-** | **-** | **500.00** | **500.00** | **500.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0505 | Furniture | - | - | - | - | 1,000.00 | 1,000.00 | 1,000.00 |
| | | | | | | | | |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **1,000.00** | **1,000.00** | **1,000.00** |
| | | | | | | | | |
| | | | | | | | | |
| | Total Expenditures | - | - | - | - | 94,650.00 | 94,650.00 | 94,650.00 |

## 100 General Fund - Unemployment Compensation Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **613-00** | **Unemployment Compensation** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-2500 | Consultant P/T | 584.00 | 584.00 | 1,000.00 | 584.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-9000 | Unemployment Pymt-County | 2,284.08 | 11,217.06 | 19,000.00 | 15,298.95 | 19,000.00 | 19,000.00 | 19,000.00 |
| | Operating Expenses Total | **2,868.08** | **11,801.06** | **20,000.00** | **15,882.95** | **20,000.00** | **20,000.00** | **20,000.00** |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | Transfer Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | Total Expenditures | 2,868.08 | 11,801.06 | 20,000.00 | 15,882.95 | 20,000.00 | 20,000.00 | 20,000.00 |

## 100 General Fund - County Board Appraiser/Equalization Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **617-00** | **County Board Appraiser/Equalization** | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0405 | Part-Time Clerical | - | - | 1,000.00 | - | 1,000.00 | 1,000.00 | 1,000.00 |
| | Personal Services Total | **-** | **-** | **1,000.00** | **-** | **1,000.00** | **1,000.00** | **1,000.00** |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-2510 | Appraisers Fees/Referees | 4,125.00 | 7,256.25 | 11,000.00 | 6,047.50 | 11,000.00 | 11,000.00 | 11,000.00 |
| 2-9900 | Miscellaneous | - | - | - | - | - | - | - |
| | Operating Expenses Total | **4,125.00** | **7,256.25** | **11,000.00** | **6,047.50** | **11,000.00** | **11,000.00** | **11,000.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 59.98 | 178.02 | 100.00 | 165.99 | 200.00 | 200.00 | 200.00 |
| | Supplies and Materials Total | **59.98** | **178.02** | **100.00** | **165.99** | **200.00** | **200.00** | **200.00** |
| | **Equipment Rental** | | | | | | | |
| 4-0206 | Communication Equipment Rental | - | - | - | - | - | - | - |
| | Equipment Rental Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | Transfer Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | Total Expenditures | 4,184.98 | 7,434.27 | 12,100.00 | 6,213.49 | 12,200.00 | 12,200.00 | 12,200.00 |

## 100 General Fund - Clerk of District Court Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **621-00** | **Clerk of Dist. Court** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 73,587.42 | 75,795.05 | 78,068.88 | 78,068.51 | 84,111.04 | 84,111.04 | 84,111.04 |
| 1-0201 | Chief Deputy's Salary | 61,937.47 | 63,996.99 | 67,477.00 | 67,477.00 | 69,455.00 | 69,455.00 | 69,455.00 |
| 1-0305 | Clerical Salary | - | - | - | - | - | - | - |
| 1-0500 | Comp/Overtime pay | 93.53 | - | - | - | - | - | - |
| 1-0600 | Vacation Pay | - | - | - | - | - | - | - |
| 1-0700 | Sick Pay | - | - | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Personal Services Total | **135,618.42** | **139,792.04** | **145,545.88** | **145,545.51** | **153,566.04** | **153,566.04** | **153,566.04** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1702 | Lodging | - | - | - | - | - | - | - |
| 2-1704 | Mileage | 173.00 | 290.58 | 600.00 | 427.49 | 600.00 | 600.00 | 600.00 |
| 2-1751 | Dues, Subs, Reg & Training | 40.00 | 160.00 | 200.00 | - | 200.00 | 200.00 | 200.00 |
| 2-1760 | Convention Exp-Lodging & Meals | - | 249.90 | 400.00 | 394.52 | 400.00 | 400.00 | 400.00 |
| 2-9050 | Misc Court Expense | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | - | - | - | - | - |
| | Operating Expenses Total | **213.00** | **700.48** | **1,200.00** | **822.01** | **1,200.00** | **1,200.00** | **1,200.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 351.84 | 157.94 | 1,000.00 | 540.91 | 1,000.00 | 1,000.00 | 1,000.00 |
| | | | | | | | | |
| | Supplies and Materials Total | **351.84** | **157.94** | **1,000.00** | **540.91** | **1,000.00** | **1,000.00** | **1,000.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Transfer Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Expenditures | 136,183.26 | 140,650.46 | 147,745.88 | 146,908.43 | 155,766.04 | 155,766.04 | 155,766.04 |

## 100 General Fund - District Court Judge Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **624-00** | **District Court Judge** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0313 | Bailiff | 64,925.00 | 66,873.00 | 68,879.00 | 68,879.00 | 51,844.71 | 51,844.71 | 51,844.71 |
| 1-0500 | Comp/Overtime Pay | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Personal Services Total | **64,925.00** | **66,873.00** | **68,879.00** | **68,879.00** | **51,844.71** | **51,844.71** | **51,844.71** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1210 | Office Equip Repair | - | - | - | - | - | - | - |
| 2-1704 | Mileage | 6.43 | - | 200.00 | - | 400.00 | 400.00 | 400.00 |
| 2-1710 | Convention Exp-Lodging & Meals | 616.09 | - | 3,000.00 | - | 6,000.00 | 6,000.00 | 6,000.00 |
| 2-1751 | Dues, Subs, Reg, Etc | 558.40 | 583.00 | 1,000.00 | 228.50 | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-2500 | Contractural Services | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Operating Expenses Total | **1,180.92** | **583.00** | **4,200.00** | **228.50** | **7,400.00** | **7,400.00** | **7,400.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 1,100.49 | 1,775.68 | 1,500.00 | 804.53 | 1,500.00 | 1,500.00 | 1,500.00 |
| | | | | | | | | |
| | Supplies and Materials Total | **1,100.49** | **1,775.68** | **1,500.00** | **804.53** | **1,500.00** | **1,500.00** | **1,500.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | 250.00 | 22.99 | 250.00 | 32.95 | 250.00 | 250.00 | 250.00 |
| 5-0505 | Office Furniture | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Capital Outlay Total | **250.00** | **22.99** | **250.00** | **32.95** | **250.00** | **250.00** | **250.00** |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Transfer Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Expenditures | 67,456.41 | 69,254.67 | 74,829.00 | 69,944.98 | 60,994.71 | 60,994.71 | 60,994.71 |

## 100 General Fund - Public Defender Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **625-00** | **Public Defender** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 96,000.06 | 101,001.71 | 111,588.00 | 109,327.62 | 115,000.00 | 115,000.00 | 115,000.00 |
| 1-0201 | 1st Assistant Public Defender | 76,000.00 | 51,173.69 | 75,000.00 | 75,000.00 | 82,500.00 | 82,500.00 | 82,500.00 |
| 1-0305 | Clerical Salary | 98,016.78 | 97,100.64 | 101,504.00 | 96,416.37 | 107,600.00 | 107,600.00 | 107,600.00 |
| 1-0500 | Comp/Overtime pay | 2,187.60 | 2,212.93 | 1,500.00 | 1,588.77 | 1,900.00 | 1,900.00 | 1,900.00 |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1300 | Other personnel services-moving expense | 2,000.00 | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | Personal Services Total | **274,204.44** | **251,488.97** | **289,592.00** | **282,332.76** | **307,000.00** | **307,000.00** | **307,000.00** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0501 | Utilities | - | - | - | - | - | - | - |
| 2-0505 | Garbage Service | - | - | - | - | - | - | - |
| 2-1016 | Microfilming/Photostat | - | - | - | - | - | - | - |
| 2-1210 | Office Equipment Repair | - | - | - | - | - | - | - |
| 2-1704 | Mileage | 1,081.31 | 729.88 | 1,200.00 | 278.70 | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-1751 | Dues, Subs, Reg, Etc. | 1,688.00 | 2,911.00 | 2,200.00 | 3,116.00 | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-1760 | Convention/Workshop Exp | - | 68.64 | 800.00 | 69.16 | 500.00 | 500.00 | 500.00 |
| 2-1801 | Obsolete | 568.00 | - | - | - | - | - | - |
| 2-2408 | Discovery costs | - | - | - | 269.35 | 250.00 | 250.00 | 250.00 |
| 2-2409 | Deposition | 697.36 | 1,588.81 | 2,000.00 | - | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-2410 | Interpreter | 947.24 | 2,072.03 | 3,000.00 | 33.54 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2-2418 | Sheriff's fees | - | 26.80 | 50.00 | - | 50.00 | 50.00 | 50.00 |
| 2-2420 | Transcripts | - | - | - | - | 200.00 | 200.00 | 200.00 |
| 2-9900 | Miscellaneous | 2,289.73 | 1,781.00 | 3,000.00 | 3,928.50 | 4,000.00 | 4,000.00 | 4,000.00 |
| | Operating Expenses Total | **7,271.64** | **9,178.16** | **12,250.00** | **7,695.25** | **12,000.00** | **12,000.00** | **12,000.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | - | 2,583.76 | 2,500.00 | 1,585.53 | 2,500.00 | 2,500.00 | 2,500.00 |
| 3-0118 | Stationery/Envelopes | - | - | - | - | - | - | - |
| | Supplies and Materials Total | **-** | **2,583.76** | **2,500.00** | **1,585.53** | **2,500.00** | **2,500.00** | **2,500.00** |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| 5-0505 | Office Furniture | 1,999.93 | - | - | - | - | - | - |
| | Capital Outlay Total | **1,999.93** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | | - |
| | Transfer Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Expenditures | 283,476.01 | 263,250.89 | 304,342.00 | 291,613.54 | 321,500.00 | 321,500.00 | 321,500.00 |

## 100 General Fund - (IV-D) Child Support - Clerk of District Court Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **631-00** | **IV-D Cases Clerk of Dist Crt** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0305 | Clerical Salary | - | - | - | - | - | - | - |
| 1-0405 | Clerical P/T Salary | - | - | - | - | - | - | - |
| 1-0500 | Comp/Overtime Pay | - | - | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Personal Services Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1210 | Office Equipment Repair | - | - | - | - | - | - | - |
| 2-1704 | Mileage | 204.36 | 562.80 | 500.00 | 439.35 | 500.00 | 500.00 | 500.00 |
| 2-1751 | Dues, Subs, Reg, Etc | 315.00 | 165.00 | 300.00 | 365.00 | 350.00 | 350.00 | 350.00 |
| 2-1760 | Convention Exp-Lodging & Meals | 239.90 | 98.50 | 400.00 | 300.00 | 400.00 | 400.00 | 400.00 |
| 2-9900 | Miscellaneous | - | - | 250.00 | - | 250.00 | 250.00 | 250.00 |
| | | | | | | | | |
| | Operating Expenses Total | **759.26** | **826.30** | **1,450.00** | **1,104.35** | **1,500.00** | **1,500.00** | **1,500.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 1,888.08 | 1,583.14 | 2,000.00 | 1,484.18 | 2,000.00 | 2,000.00 | 2,000.00 |
| | | | | | | | | |
| | Supplies and Materials Total | **1,888.08** | **1,583.14** | **2,000.00** | **1,484.18** | **2,000.00** | **2,000.00** | **2,000.00** |
| | | | | | | | | |
| | **Equipment Rental** | | | | | | | |
| 4-0200 | Office Equipment Rental | 1,948.08 | 1,948.08 | 2,700.00 | 1,948.08 | 2,700.00 | 2,700.00 | 2,700.00 |
| | | | | | | | | |
| | Equipment Rental Total | **1,948.08** | **1,948.08** | **2,700.00** | **1,948.08** | **2,700.00** | **2,700.00** | **2,700.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Capital Outlay Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Expenditures | 4,595.42 | 4,357.52 | 6,150.00 | 4,536.61 | 6,200.00 | 6,200.00 | 6,200.00 |

## 100 General Fund - Extension Office Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **645-00** | **Extension Office** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0301 | Administrative Salary | 38,091.60 | 40,399.55 | 44,137.60 | 42,056.65 | 45,468.80 | 45,468.80 | 45,468.80 |
| 1-0305 | Clerical Salary | - | - | - | - | - | - | - |
| 1-0405 | Clerical P/T Salary | - | - | - | - | - | - | - |
| 1-0500 | Comp/Overtime Pay | 1,017.45 | 1,442.00 | 1,750.00 | 1,180.39 | 1,750.00 | 1,750.00 | 1,750.00 |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | Personal Services Total | **39,109.05** | **41,841.55** | **45,887.60** | **43,237.04** | **47,218.80** | **47,218.80** | **47,218.80** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1012 | Printing & Publishing | 1,263.94 | 1,578.31 | 2,000.00 | 1,232.02 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2-1210 | Office Equipment Repair | 186.00 | - | - | - | - | - | - |
| 2-1700 | Travel Expenses | 443.50 | 717.20 | 1,500.00 | 637.82 | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-1705 | Vehicle Rental | 4,074.88 | 4,343.54 | 5,500.00 | 4,554.32 | 5,500.00 | 5,500.00 | 5,500.00 |
| 2-1751 | Dues, Subs, Reg & Training | 1,380.70 | 1,438.55 | 1,750.00 | 1,255.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2-2500 | Contractual Services | 67,357.56 | 61,388.95 | 68,000.00 | 46,601.95 | 52,866.70 | 52,866.70 | 52,866.70 |
| | Operating Expenses Total | **74,706.58** | **69,466.55** | **78,750.00** | **54,281.11** | **63,866.70** | **63,866.70** | **63,866.70** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 5,962.57 | 6,223.22 | 3,500.00 | 6,762.32 | 4,000.00 | 4,000.00 | 4,000.00 |
| | Supplies and Materials Total | **5,962.57** | **6,223.22** | **3,500.00** | **6,762.32** | **4,000.00** | **4,000.00** | **4,000.00** |
| | | | | | | | | |
| | **Equipment Rental** | | | | | | | |
| 4-0201 | Data Processing Equipment Lease | - | - | - | - | - | - | - |
| | Equipment Rental Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | Transfer Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Expenditures | 119,778.20 | 117,531.32 | 128,137.60 | 104,280.47 | 115,085.50 | 115,085.50 | 115,085.50 |

## 100 General Fund - County Sheriff Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **651-00** | **County Sheriff** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 85,237.43 | 87,794.47 | 90,428.70 | 90,428.60 | 106,214.35 | 106,214.35 | 106,214.35 |
| 1-0201 | Chief Deputy's Salary | 101,410.65 | 121,920.02 | 106,454.40 | 121,710.29 | 106,454.40 | 106,454.40 | 106,454.40 |
| 1-0202 | Other Deputies' Salary | 710,340.81 | 672,057.22 | 745,744.50 | 800,715.69 | 1,033,833.76 | 1,033,833.76 | 1,033,833.76 |
| 1-0203 | Part-Time Deputies Salary | 17,691.01 | 8,523.06 | - | - | 10,000.00 | 10,000.00 | 10,000.00 |
| 1-0301 | Adm. Salary - Office Manager | 47,772.42 | 66,438.40 | 69,888.00 | 69,610.60 | 73,382.40 | 73,382.40 | 73,382.40 |
| 1-0305 | Clerical Salary | 98,103.90 | 118,982.28 | 171,870.40 | 170,714.74 | 178,694.88 | 178,694.88 | 178,694.88 |
| 1-0320 | Technician Salary | - | - | - | - | 65,000.00 | 65,000.00 | 65,000.00 |
| 1-0341 | Shift Supervisor | 156,211.37 | 265,602.41 | 267,345.00 | 284,478.13 | 367,545.36 | 367,545.36 | 367,545.36 |
| 1-0342 | Dispatcher Salary-full time | 438,775.78 | 558,196.28 | 662,272.00 | 585,493.78 | 688,112.88 | 688,112.88 | 688,112.88 |
| 1-0343 | Investigative Salary | 82,569.02 | 86,192.80 | 177,845.00 | 88,612.19 | 183,914.64 | 183,914.64 | 183,914.64 |
| 1-0405 | Clerical P/T Salary | 21,635.24 | - | - | - | - | - | - |
| 1-0416 | Investigative P/T Salary | 45,675.24 | 46,454.38 | 53,352.00 | 44,961.35 | 52,000.00 | 52,000.00 | 52,000.00 |
| 1-0418 | Dispatcher P/T Salary | 1,658.77 | - | - | - | - | - | - |
| 1-0430 | Obsolete | - | - | - | - | - | - | - |
| 1-0500 | Comp/Overtime Pay | 93,806.28 | 71,957.73 | 120,000.00 | 99,041.53 | 120,000.00 | 120,000.00 | 120,000.00 |
| 1-0550 | Back Pay | - | - | - | - | - | - | - |
| 1-0600 | Vacation Pay | - | - | - | - | - | - | - |
| 1-0700 | Sick Pay | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| 1-1100 | UNF ALW - Deputies & Spec Deputies | 25,622.46 | 27,497.64 | 34,800.00 | 27,817.71 | 38,600.00 | 38,600.00 | 38,600.00 |
| 1-1300 | Other Personnell Services Incentive Pay | 16,500.00 | 12,000.00 | 50,000.00 | 7,500.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| | Personal Services Total | **1,943,010.38** | **2,143,616.69** | **2,550,000.00** | **2,391,084.61** | **3,073,752.67** | **3,073,752.67** | **3,073,752.67** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | 385.06 | - | 500.00 | - | 500.00 | 500.00 | 500.00 |
| 2-0201 | Teletype Services | 13,168.68 | 14,048.88 | 14,250.00 | 12,671.89 | 14,500.00 | 14,500.00 | 14,500.00 |
| 2-1011 | Form Printing | - | 642.97 | 1,200.00 | 1,793.06 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2-1210 | Office Equipment Repair | 17.34 | - | 500.00 | - | 500.00 | 500.00 | 500.00 |
| 2-1550 | Radio Repair | 377.95 | 891.74 | 2,500.00 | - | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-1610 | Car Repair | 36,166.22 | 28,106.98 | 35,000.00 | 36,847.25 | 40,000.00 | 40,000.00 | 40,000.00 |
| 2-1701 | Meals - Transfer of Prisoners | - | - | 100.00 | - | 100.00 | 100.00 | 100.00 |
| 2-1702 | Travel Expense - Lodging | 4,609.33 | 1,773.96 | 2,000.00 | 3,360.87 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-1704 | Mileage | - | - | 2,000.00 | 750.40 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2-1751 | Dues,Subs, Registration, Training, Fees | 17,112.93 | 20,368.62 | 20,000.00 | 17,732.35 | 25,000.00 | 25,000.00 | 25,000.00 |
| 2-1760 | Conv & Mtg Exp-Lodging & Meals | 3,952.12 | 7,202.20 | 10,000.00 | 10,784.86 | 12,500.00 | 12,500.00 | 12,500.00 |
| 2-1766 | Sheriff - Continuing Education Costs | 1,480.00 | 2,488.00 | 4,000.00 | 1,814.40 | 4,000.00 | 4,000.00 | 4,000.00 |
| 2-1806 | Public Safety | - | 1,615.26 | 1,000.00 | - | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-1809 | Uniform Expense | 2,645.40 | 4,145.06 | 5,000.00 | 7,643.11 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-1811 | Car Wash - Service | 18.00 | 26.75 | 250.00 | 26.98 | 250.00 | 250.00 | 250.00 |

## 100 General Fund - County Sheriff Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **651-00** | **County Sheriff (continued)** | | | | | | | |
| | | | | | | | | |
| | **Operating Expenses (cont)** | | | | | | | |
| 2-1850 | K-9 Costs | 5,763.82 | 5,330.65 | 7,000.00 | 4,239.90 | 6,000.00 | 6,000.00 | 6,000.00 |
| 2-1851 | DARE | - | 1,114.52 | 1,500.00 | - | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-2501 | Special Fees | 702.65 | 549.00 | 650.00 | 511.84 | 650.00 | 650.00 | 650.00 |
| 2-2901 | Law Enforcement Costs - Sheriff | 50,786.46 | 8,240.93 | 85,000.00 | 46,419.60 | 85,000.00 | 85,000.00 | 85,000.00 |
| 2-9900 | Miscellaneous | 12,807.99 | 26,684.27 | 30,000.00 | 26,824.59 | 30,000.00 | 30,000.00 | 30,000.00 |
| | | | | | | | | |
| | Operating Expenses Total | **149,993.95** | **123,229.79** | **222,450.00** | **171,421.10** | **238,000.00** | **238,000.00** | **238,000.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 9,495.94 | 8,265.74 | 9,000.00 | 2,773.86 | 9,000.00 | 9,000.00 | 9,000.00 |
| 3-0112 | Law Enforcement Supplies | 118,061.02 | 29,624.22 | 30,000.00 | 36,776.52 | 30,000.00 | 30,000.00 | 30,000.00 |
| 3-0120 | Program Supplies | - | 140.00 | 500.00 | - | 500.00 | 500.00 | 500.00 |
| 3-0122 | Supplies - First Aid | 1,739.52 | - | 1,000.00 | - | 1,000.00 | 1,000.00 | 1,000.00 |
| 3-0209 | Fuel - Auto | 67,670.82 | (3,753.76) | - | - | - | - | - |
| 3-0210 | Grease & Oil | 4,482.45 | 5,858.78 | 8,500.00 | 5,875.33 | 8,500.00 | 8,500.00 | 8,500.00 |
| 3-0211 | Tires & Tire Repair | 9,587.41 | 9,486.81 | 10,000.00 | 9,602.78 | 12,000.00 | 12,000.00 | 12,000.00 |
| | Supplies and Materials Total | **211,037.16** | **49,621.79** | **59,000.00** | **55,028.49** | **61,000.00** | **61,000.00** | **61,000.00** |
| | | | | | | | | |
| | **Equipment Rental** | | | | | | | |
| 4-0300 | Equipment Rental | - | - | 250.00 | - | 250.00 | 250.00 | 250.00 |
| 4-0503 | Equipment Storage Space | - | - | 500.00 | - | 500.00 | 500.00 | 500.00 |
| | Equipment Rental Total | **-** | **-** | **750.00** | **-** | **750.00** | **750.00** | **750.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0301 | Cars | - | - | - | - | - | - | - |
| 5-0303 | Safety Equipment | 704.70 | 9,578.65 | 8,500.00 | 3,360.64 | 8,500.00 | 8,500.00 | 8,500.00 |
| 5-0311 | Radio Equipment | 156,562.92 | - | - | 440.00 | - | - | - |
| 5-0500 | Office Equipment | - | - | 500.00 | 299.17 | 500.00 | 500.00 | 500.00 |
| 5-0505 | Office Furniture | 2,385.77 | 1,359.82 | 2,000.00 | 4,312.00 | 4,000.00 | 4,000.00 | 4,000.00 |
| 5-1100 | Law Equipment | 45,368.52 | 4,555.00 | 8,500.00 | 2,466.70 | 8,000.00 | 8,000.00 | 8,000.00 |
| 5-1309 | Data Processing Software | - | - | - | - | - | - | - |
| | Capital Outlay Total | **205,021.91** | **15,493.47** | **19,500.00** | **10,878.51** | **21,000.00** | **21,000.00** | **21,000.00** |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. 970-2-9900 | - | - | - | - | - | - | - |
| | Transfer Expenditures | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Expenditures | 2,509,063.40 | 2,331,961.74 | 2,851,700.00 | 2,628,412.71 | 3,394,502.67 | 3,394,502.67 | 3,394,502.67 |

No assurance is provided on these financial statements.

## 100 General Fund - County Attorney Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **652-00** | **County Attorney** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 105,922.54 | 109,204.05 | 112,480.50 | 112,480.43 | 121,100.00 | 121,100.00 | 121,100.00 |
| 1-0201 | Chief Deputy's Salary | 99,224.05 | 102,903.04 | 111,588.00 | 111,510.44 | 114,759.05 | 114,759.05 | 114,759.05 |
| 1-0202 | Other Deputies' Salary | 102,731.00 | 105,797.00 | 112,108.00 | 115,169.00 | 118,624.07 | 118,624.07 | 118,624.07 |
| 1-0203 | Part-time Deputy Salary | 37,498.50 | 88,000.00 | 90,640.00 | 90,640.00 | 114,759.05 | 114,759.05 | 114,759.05 |
| 1-0317 | Obsolete | - | - | - | (9,725.44) | - | - | - |
| 1-0332 | Legal Assistant | 60,004.80 | 61,833.60 | 65,499.20 | 69,078.24 | 69,000.00 | 69,000.00 | 69,000.00 |
| 1-0343 | Investigative | 44,347.68 | 45,689.28 | 47,411.52 | 31,912.66 | 50,088.41 | 50,088.41 | 50,088.41 |
| 1-0405 | Clerical P/T Salary | 20,411.65 | 23,212.94 | 22,484.80 | 26,697.04 | 25,475.28 | 25,475.28 | 25,475.28 |
| 1-0417 | Part Time Investigator | - | - | - | - | - | - | - |
| 1-0432 | Legal Assitant / Para Legal | - | - | - | - | 56,881.75 | 56,881.75 | 56,881.75 |
| 1-0500 | Comp/Overtime Pay | - | - | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | Personal Services Total | **470,140.22** | **536,639.91** | **562,212.02** | **547,762.37** | **670,687.61** | **670,687.61** | **670,687.61** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1210 | Office Equipment Repair | - | - | - | - | - | - | - |
| 2-1704 | Mileage | 3,357.18 | 4,072.04 | 4,000.00 | 3,291.97 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-1751 | Dues, Subs, Reg, & Training | 4,186.27 | 698.00 | 6,500.00 | 6,349.24 | 6,500.00 | 6,500.00 | 6,500.00 |
| 2-1760 | Convention Exp-Lodging & Meals | 2,359.00 | 1,830.55 | 3,500.00 | 3,106.78 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-2610 | County Attorney - Cnty/Dist. Court Expense | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | 5,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-9901 | Miscellaneous - Crime Stoppers | - | - | - | - | - | - | - |
| | Operating Expenses Total | **9,902.45** | **6,600.59** | **19,000.00** | **12,747.99** | **21,500.00** | **21,500.00** | **21,500.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 845.21 | 2,533.09 | 3,000.00 | 2,914.45 | 4,000.00 | 4,000.00 | 4,000.00 |
| 3-0121 | Legal Supplies | - | - | - | - | - | - | - |
| | Supplies and Materials Total | **845.21** | **2,533.09** | **3,000.00** | **2,914.45** | **4,000.00** | **4,000.00** | **4,000.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| 5-0505 | Office Furniture | - | - | - | - | - | - | - |
| 5-1309 | Data Processing Software | - | - | - | - | - | - | - |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## 100 General Fund - County Attorney Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **652-00** | **County Attorney (continued)** | | | | | | | |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| 7-0202 | Transfer of funds from Child Supp Incent | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Transfer Expenditures | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Expenditures | 480,887.88 | 545,773.59 | 584,212.02 | 563,424.81 | 696,187.61 | 696,187.61 | 696,187.61 |

## 100 General Fund - (IV-D) Child Support General Operations (County Attorney) Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **662-00** | **IV-D Cases County Attorney** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Officials Salary | 100.44 | - | 5,000.00 | - | - | - | - |
| 1-0201 | Chief Deputy Salary | 2,986.95 | 2,373.96 | 1,000.00 | 3,215.59 | 3,000.00 | 3,000.00 | 3,000.00 |
| 1-0202 | Other Deputy's Salary | - | - | - | - | - | - | - |
| 1-0300 | Regular Time Salary | 98,486.12 | 108,323.39 | 116,480.00 | 115,604.35 | 119,974.40 | 119,974.40 | 119,974.40 |
| 1-0343 | Investigator | - | - | - | - | - | - | - |
| 1-0405 | Part-Time Clerical | - | - | - | - | - | - | - |
| 1-0500 | Comp/Overtime Pay | - | - | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | Personal Services Total | **101,573.51** | **110,697.35** | **122,480.00** | **118,819.94** | **122,974.40** | **122,974.40** | **122,974.40** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1700 | Travel Expense | - | - | - | - | - | - | - |
| 2-1704 | Mileage | 390.38 | - | 500.00 | - | 500.00 | 500.00 | 500.00 |
| 2-1751 | Dues, Subs, Reg, & Training | 6.50 | - | 500.00 | - | 500.00 | 500.00 | 500.00 |
| 2-1760 | Convention Exp., Lodging & Meals | 1,355.82 | - | 500.00 | - | 500.00 | 500.00 | 500.00 |
| 2-9900 | Miscellaneous | - | - | - | - | - | - | - |
| | Operating Expenses Total | **1,752.70** | **-** | **1,500.00** | **-** | **1,500.00** | **1,500.00** | **1,500.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 1,167.52 | 404.18 | 1,500.00 | - | - | - | - |
| | Supplies and Materials Total | **1,167.52** | **404.18** | **1,500.00** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| 5-0505 | Office furniture | - | - | - | - | - | - | - |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| 7-0201 | Transfer of funds to Co Attonrey Budget | - | - | - | - | - | - | - |
| | Transfer Expenditures | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | Total Expenditures | 104,493.73 | 111,101.53 | 125,480.00 | 118,819.94 | 124,474.40 | 124,474.40 | 124,474.40 |

## 100 General Fund - County Sheriff Grant Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **665-00** | **County Sheriff Grant** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0203 | Highway Safety Grant-Sheriff | 9,987.24 | 11,492.20 | 30,000.00 | 6,572.84 | 35,000.00 | 35,000.00 | 35,000.00 |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Personal Services Total | **9,987.24** | **11,492.20** | **30,000.00** | **6,572.84** | **35,000.00** | **35,000.00** | **35,000.00** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1704 | Mileage (Highway Safety) | - | - | 1,350.00 | - | - | - | - |
| 2-9900 | Miscellaneous (Domestic Violence) | - | - | 1,530.00 | - | - | - | - |
| | | | | | | | | |
| | Operating Expenses Total | **-** | **-** | **2,880.00** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0150 | Misc. Grant Supplies (Highway Safety-Sheriff) | - | - | 500.00 | - | - | - | - |
| 3-0209 | Vehicle Fuel (Grant Funding Sheriff) | - | - | 4,500.00 | - | - | - | - |
| | | | | | | | | |
| | Supplies and Materials Total | **-** | **-** | **5,000.00** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0303 | Grant/Safety Equipment | - | 694.55 | 30,000.00 | 919.55 | 30,000.00 | 30,000.00 | 30,000.00 |
| | | | | | | | | |
| | Capital Outlay Total | **-** | **694.55** | **30,000.00** | **919.55** | **30,000.00** | **30,000.00** | **30,000.00** |
| | | | | | | | | |
| | | | | | | | | |
| | Total Expenditures | 9,987.24 | 12,186.75 | 67,880.00 | 7,492.39 | 65,000.00 | 65,000.00 | 65,000.00 |

## 100 General Fund - County Jail Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **671-00** | **County Jail** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 103,518.00 | 109,975.00 | 115,422.00 | 115,422.00 | 118,885.00 | 118,885.00 | 118,885.00 |
| 1-0301 | Administrative Salary | 200,639.08 | 212,090.74 | 232,104.00 | 243,762.19 | 239,100.00 | 239,100.00 | 239,100.00 |
| 1-0305 | Clerical Salary | 116,079.02 | 113,524.31 | 120,414.00 | 99,342.45 | 126,532.00 | 126,532.00 | 126,532.00 |
| 1-0315 | Correctional - Jailers Salary | 1,269,507.49 | 1,325,137.01 | 1,455,470.00 | 1,310,596.69 | 1,542,799.00 | 1,542,799.00 | 1,542,799.00 |
| 1-0341 | Shift Supervisors | 503,646.03 | 509,191.17 | 582,713.00 | 503,307.00 | 617,675.00 | 617,675.00 | 617,675.00 |
| 1-0415 | Correctional P/T | - | - | - | - | - | - | - |
| 1-0431 | Part Time (Security Scanner) | - | - | - | - | - | - | - |
| 1-0500 | Comp/Overtime Pay | 51,680.75 | 133,196.37 | 75,000.00 | 196,432.61 | 150,000.00 | 150,000.00 | 150,000.00 |
| 1-0550 | Back Pay | - | - | - | - | - | - | - |
| 1-0600 | Vacation Pay | - | - | - | - | - | - | - |
| 1-0700 | Sick Leave | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| 1-1100 | Uniform Allowance | 30,189.75 | 29,993.90 | 22,000.00 | 30,114.18 | 25,000.00 | 25,000.00 | 25,000.00 |
| 1-1300 | Other Personel Services - Incentive Payment | 22,500.00 | 16,050.00 | 25,000.00 | 15,005.54 | 25,000.00 | 25,000.00 | 25,000.00 |
| | | | | | | | | |
| | Personal Services Total | **2,297,760.12** | **2,449,158.50** | **2,628,123.00** | **2,513,982.66** | **2,844,991.00** | **2,844,991.00** | **2,844,991.00** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | 100.00 | - | 100.00 | 100.00 | 100.00 |
| 2-0600 | Catastrophic medical liability insurance | - | | 24,000.00 | | 24,000.00 | 24,000.00 | 24,000.00 |
| 2-1012 | Printing & Publishing | 1,192.16 | 867.80 | 2,300.00 | 455.91 | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-1210 | Office Equipment Repair | - | - | 1,000.00 | - | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-1550 | Radio Repairs | - | - | 500.00 | - | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-1600 | Maintenance and Repairs Jail Equipment | - | - | - | - | - | - | - |
| 2-1605 | Maintenance and Repairs Jail Equipment | 1,715.75 | 510.00 | 7,500.00 | - | 7,500.00 | 7,500.00 | 7,500.00 |
| 2-1610 | Car Repair | 704.35 | 3,294.34 | 7,500.00 | 495.92 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-1700 | Travel Exp (Trans of Prisoner) | - | - | - | - | - | - | - |
| 2-1701 | Travel Expense - Meals | - | - | - | - | - | - | - |
| 2-1702 | Travel Expense - Lodging | - | - | - | - | - | - | - |
| 2-1704 | Mileage | - | - | - | - | - | - | - |
| 2-1751 | Dues, Subs, Reg, & Training | 3,564.28 | 7,681.75 | 5,000.00 | 9,074.87 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-1806 | Personal Safety Equipment | - | - | - | - | - | - | - |
| 2-1809 | Uniform Expense | 2,321.30 | 1,182.01 | 3,200.00 | 1,863.99 | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-1811 | Car Wash - Service | - | - | 50.00 | - | 50.00 | 50.00 | 50.00 |
| 2-1900 | Meals - Boarded Prisoners | - | - | - | - | - | - | - |
| 2-1901 | Prisoners - Other County Contracts | 76,839.40 | 77,455.90 | 100,000.00 | 55,968.60 | 75,000.00 | 75,000.00 | 75,000.00 |
| 2-1902 | Laundry | - | - | - | - | - | - | - |
| 2-1903 | Other Medical & Dental | 36,301.63 | 128,872.74 | 75,000.00 | 58,725.02 | 75,000.00 | 75,000.00 | 75,000.00 |

## 100 General Fund - County Jail Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **671-00** | **County Jail (continued)** | | | | | | | |
| | | | | | | | | |
| | **Operating Expenses (continued)** | | | | | | | |
| 2-1904 | Clothing - Prisoners | 5,518.95 | 4,282.74 | 11,000.00 | 5,990.75 | 7,000.00 | 7,000.00 | 7,000.00 |
| 2-1906 | Contractual Services - Food Service | 377,157.99 | 429,236.75 | 485,383.00 | 445,362.39 | 485,400.00 | 485,400.00 | 485,400.00 |
| 2-2501 | Contractual Services - Medical | 181,893.42 | 244,919.67 | 250,000.00 | 253,980.96 | 262,000.00 | 262,000.00 | 262,000.00 |
| 2-2502 | Pest Control | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | 765.65 | 867.50 | 1,000.00 | 306.27 | 1,000.00 | 1,000.00 | 1,000.00 |
| | Operating Expenses Total | **687,974.88** | **899,171.20** | **973,533.00** | **832,224.68** | **953,050.00** | **953,050.00** | **953,050.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 3,191.96 | 1,340.56 | 4,300.00 | 665.00 | 2,500.00 | 2,500.00 | 2,500.00 |
| 3-0103 | Janitorial Supplies | 30,873.52 | 32,451.09 | 38,000.00 | 30,081.61 | 38,000.00 | 38,000.00 | 38,000.00 |
| 3-0112 | Law Enforcement Supplies | 413.13 | 1,111.09 | 6,000.00 | 16,026.32 | 7,500.00 | 7,500.00 | 7,500.00 |
| 3-0209 | Fuel Autos | 7,324.11 | 3,753.76 | - | - | - | - | - |
| 3-0210 | Grease & Oil | 781.46 | 834.86 | 1,100.00 | 984.94 | 1,200.00 | 1,200.00 | 1,200.00 |
| 3-0211 | Tires & Tire Repair | 4,010.58 | 74.45 | 2,500.00 | 1,261.57 | 2,500.00 | 2,500.00 | 2,500.00 |
| | Supplies and Materials Total | **46,594.76** | **39,565.81** | **51,900.00** | **49,019.44** | **51,700.00** | **51,700.00** | **51,700.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0301 | Cars | - | 15.00 | - | - | - | - | - |
| 5-0311 | Radio Equipment | 1,225.72 | 1,431.88 | 13,000.00 | 231.20 | 13,000.00 | 13,000.00 | 13,000.00 |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| 5-0505 | Office Furniture | 489.15 | 754.62 | 2,000.00 | 1,033.82 | 2,000.00 | 2,000.00 | 2,000.00 |
| 5-1250 | Contracts | 16,920.49 | 34,021.60 | 48,000.00 | 39,787.67 | 50,000.00 | 50,000.00 | 50,000.00 |
| | Capital Outlay Total | **18,635.36** | **36,223.10** | **63,000.00** | **41,052.69** | **65,000.00** | **65,000.00** | **65,000.00** |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | Transfer Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | Total Expenditures | 3,050,965.12 | 3,424,118.61 | 3,716,556.00 | 3,436,279.47 | 3,914,741.00 | 3,914,741.00 | 3,914,741.00 |

No assurance is provided on these financial statements.

## 100 General Fund - Emergency Management Expenditures - MOVED FROM NON-GENERAL FUND

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **693-00** | **Emergency Management** | | | | | | | |
| | | **PREVIOUSLY REPORTED SEPARATELY AS FUND 2915** | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Officials Salary | - | - | - | - | 75,000.00 | 75,000.00 | 75,000.00 |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | Personal Services Total | **-** | **-** | **-** | **-** | **75,000.00** | **75,000.00** | **75,000.00** |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-0200 | Telephone Service | - | - | - | - | - | - | - |
| 2-0210 | Cell phone | - | - | - | - | - | - | - |
| 2-1701 | Meals | - | - | - | - | - | - | - |
| 2-1702 | Lodging | - | - | - | - | - | - | - |
| 2-1704 | Mileage | - | - | - | - | - | - | - |
| 2-1751 | Dues, Subs, Reg & Training | - | - | - | - | 1,750.00 | 1,750.00 | 1,750.00 |
| 2-1760 | Convention exp - lodging & meals | - | - | - | - | 2,200.00 | 2,200.00 | 2,200.00 |
| 2-9900 | Miscellaneous | - | - | - | - | 500.00 | 500.00 | 500.00 |
| 2-9901 | Miscellaneous (Natural Disaster Relief Woodcliff) | - | - | - | - | - | - | - |
| | Operating Expenses Total | **-** | **-** | **-** | **-** | **4,450.00** | **4,450.00** | **4,450.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | - | - | - | - | 500.00 | 500.00 | 500.00 |
| 3-0209 | Fuel - Auto | - | - | - | - | 3,000.00 | 3,000.00 | 3,000.00 |
| | Supplies and Materials Total | **-** | **-** | **-** | **-** | **3,500.00** | **3,500.00** | **3,500.00** |
| | **Capital Outlay** | | | | | | | |
| 5-0103 | Land Purchase | - | - | - | - | - | - | - |
| 5-0303 | Safety Equipment | - | - | - | - | 2,500.00 | 2,500.00 | 2,500.00 |
| 5-0311 | Radio Equipment | - | - | - | - | 8,000.00 | 8,000.00 | 8,000.00 |
| 5-0555 | E911 Equipment | - | - | - | - | 7,500.00 | 7,500.00 | 7,500.00 |
| 5-1100 | Technical Equipment | - | - | - | - | 2,000.00 | 2,000.00 | 2,000.00 |
| 5-0302 | Vehicles | - | - | - | - | - | - | - |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **20,000.00** | **20,000.00** | **20,000.00** |
| | Total Expenditures | - | - | - | - | 102,950.00 | 102,950.00 | 102,950.00 |

## 100 General Fund - Building Security (LE&J Center) Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **699-00** | **Building Security** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0202 | Other Deputies' Salary | 115,544.67 | 121,692.85 | 142,105.62 | 78,521.85 | 197,528.24 | 197,528.24 | 197,528.24 |
| 1-0341 | Shift Supervisor | - | 98,900.51 | 97,198.40 | 98,315.82 | 102,058.30 | 102,058.30 | 102,058.30 |
| 1-0431 | Part-Time Deputies Salary | 79,107.97 | 29,632.36 | - | - | - | - | - |
| 1-0500 | Comp/Overtime Pay | 183.23 | 1,412.36 | 5,000.00 | 5,255.91 | 5,000.00 | 5,000.00 | 5,000.00 |
| 1-0600 | Vacation Pay | - | - | - | - | - | - | - |
| 1-0700 | Sick Pay | - | - | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| 1-1100 | UNF ALW - Deputies & Spec Deputies | 1,950.23 | 3,876.12 | 4,000.00 | 3,464.53 | 60,000.00 | 60,000.00 | 60,000.00 |
| 1-1300 | Other Personel Svcs-Incentive Pyt | - | - | - | 1,500.00 | 30,000.00 | 30,000.00 | 30,000.00 |
| | Personal Services Total | **196,786.10** | **255,514.20** | **248,304.02** | **187,058.11** | **394,586.54** | **394,586.54** | **394,586.54** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1600 | Equipment Maintenance/Repairs | 1,184.94 | 2,622.11 | 2,000.00 | 379.60 | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-1704 | Mileage | - | - | 250.00 | - | 250.00 | 250.00 | 250.00 |
| 2-1751 | Dues, Subs, Registration, Training, Fees | - | 60.00 | 2,500.00 | 60.00 | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-1760 | Conv & Mtg Exp-Lodging & Meals | - | - | 1,500.00 | - | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-9900 | Miscellaneous | 1,098.38 | 143.93 | 1,500.00 | 330.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| | Operating Expenses Total | **2,283.32** | **2,826.04** | **7,750.00** | **769.60** | **8,250.00** | **8,250.00** | **8,250.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | - | - | - | - | - | - | - |
| 3-0112 | Law Enforcement Supplies | - | - | 500.00 | 24.50 | 3,000.00 | 3,000.00 | 3,000.00 |
| | Supplies and Materials Total | **-** | **-** | **500.00** | **24.50** | **3,000.00** | **3,000.00** | **3,000.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0303 | Safety Equipment | - | - | - | - | - | - | - |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | Transfer Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | Total Expenditures | 199,069.42 | 258,340.24 | 256,554.02 | 187,852.21 | 405,836.54 | 405,836.54 | 405,836.54 |

## 100 General Fund - Surveyor Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **702-00** | **Surveyor** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 66,989.92 | 68,999.54 | 71,069.70 | 71,069.47 | 76,570.10 | 76,570.10 | 76,570.10 |
| 1-0302 | Engineering Salary | 56,924.72 | 58,735.59 | 61,110.40 | 60,935.61 | 62,940.80 | 62,940.80 | 62,940.80 |
| 1-0402 | Engineering P/T Salary | - | - | - | - | - | - | - |
| 1-0500 | Comp/Overtime Pay | 64.94 | 21.21 | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Personal Services Total | **123,979.58** | **127,756.34** | **132,180.10** | **132,005.08** | **139,510.90** | **139,510.90** | **139,510.90** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1210 | Office Equip Repair | - | - | - | - | - | - | - |
| 2-1700 | Travel Expense | - | - | - | - | - | - | - |
| 2-1751 | Dues/subs/registrations | 182.35 | 441.90 | 100.00 | 311.36 | 100.00 | 100.00 | 100.00 |
| 2-1760 | Convention/Workshop Exp | 100.00 | - | 500.00 | - | 500.00 | 500.00 | 500.00 |
| 2-9900 | Miscellaneous | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Operating Expenses Total | **282.35** | **441.90** | **600.00** | **311.36** | **600.00** | **600.00** | **600.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 29.99 | 16.99 | 500.00 | 53.34 | 500.00 | 500.00 | 500.00 |
| 3-0150 | Misc Technical Supplies | 571.40 | - | - | 899.66 | - | - | - |
| | | | | | | | | |
| | Supplies and Materials Total | **601.39** | **16.99** | **500.00** | **953.00** | **500.00** | **500.00** | **500.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| 5-0505 | Office Furniture | - | - | - | - | - | - | - |
| 5-1100 | Engineering & Tech Equip | - | - | - | - | - | - | - |
| 5-1309 | Data Processing Software | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Capital Outlay Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | Transfer Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Expenditures | 124,863.32 | 128,215.23 | 133,280.10 | 133,269.44 | 140,610.90 | 140,610.90 | 140,610.90 |

## 100 General Fund - Medical Relief Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **801-00** | **County Relief** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-2500 | Purchased Ser-Health-Adm Costs | - | 19.00 | 500.00 | 14.25 | 500.00 | 500.00 | 500.00 |
| 2-2900 | County Burials | 3,960.00 | 1,980.00 | 6,000.00 | 3,050.00 | 6,000.00 | 6,000.00 | 6,000.00 |
| 2-2950 | Provisions & Clothing-Clients | - | - | 500.00 | - | 500.00 | 500.00 | 500.00 |
| 2-2951 | Rent & Fuel Client Services | - | - | 500.00 | - | 500.00 | 500.00 | 500.00 |
| 2-2952 | Day Care Costs - Foster Care | - | - | 500.00 | - | 500.00 | 500.00 | 500.00 |
| 2-3000 | Med & Hospital Client Service | 6,634.00 | 6,848.00 | 30,000.00 | 2,996.00 | 30,000.00 | 30,000.00 | 30,000.00 |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Misc - Refund | - | - | 500.00 | - | 500.00 | 500.00 | 500.00 |
| | Operating Expenses Total | **10,594.00** | **8,847.00** | **38,500.00** | **6,060.25** | **38,500.00** | **38,500.00** | **38,500.00** |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | Transfer Total | - | - | - | - | - | - | - |
| | Total Expenditures | 10,594.00 | 8,847.00 | 38,500.00 | 6,060.25 | 38,500.00 | 38,500.00 | 38,500.00 |

## 100 General Fund - Veterans Service Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **803-00** | **Veterans Service** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 50,669.00 | 52,189.00 | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 |
| 1-0405 | Clerical P/T Salary | - | - | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Personal Services Total | **50,669.00** | **52,189.00** | **60,000.00** | **60,000.00** | **60,000.00** | **60,000.00** | **60,000.00** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1704 | Mileage | 805.45 | 1,146.46 | 1,000.00 | 1,553.60 | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-1751 | Dues, Subs, Reg, & Training | 297.57 | 233.75 | 500.00 | 110.00 | 500.00 | 500.00 | 500.00 |
| 2-1760 | Convention/Workshop Exp | 50.00 | - | 100.00 | 330.00 | 100.00 | 100.00 | 100.00 |
| 2-2500 | Contractual Services (VETRASPEC) | 449.00 | 449.00 | 500.00 | 475.94 | 500.00 | 500.00 | 500.00 |
| | | | | | | | | |
| | Operating Expenses Total | **1,602.02** | **1,829.21** | **2,100.00** | **2,469.54** | **2,100.00** | **2,100.00** | **2,100.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 1,137.80 | 198.91 | 1,500.00 | 888.71 | 1,500.00 | 1,500.00 | 1,500.00 |
| 3-0140 | Grave Markers & Flags | 1,124.40 | 1,951.48 | 1,500.00 | 1,612.32 | 1,500.00 | 1,500.00 | 1,500.00 |
| | | | | | | | | |
| | Supplies and Materials Total | **2,262.20** | **2,150.39** | **3,000.00** | **2,501.03** | **3,000.00** | **3,000.00** | **3,000.00** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | Total Expenditures | 54,533.22 | 56,168.60 | 65,100.00 | 64,970.57 | 65,100.00 | 65,100.00 | 65,100.00 |

## 100 General Fund - Institutions Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **822-00** | **Institutions** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-2801 | Norfolk Regional Center | 1,188.00 | 1,002.00 | 2,000.00 | 1,095.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2-2802 | Beatrice State Home | 1,152.00 | 1,095.00 | 4,500.00 | 1,095.00 | 4,500.00 | 4,500.00 | 4,500.00 |
| 2-2805 | Lincoln Regional Center | 853.88 | 3,443.63 | 30,000.00 | 4,844.58 | 30,000.00 | 30,000.00 | 30,000.00 |
| | Operating Expenses Total | **3,193.88** | **5,540.63** | **36,500.00** | **7,034.58** | **36,500.00** | **36,500.00** | **36,500.00** |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | Transfer Total | - | - | - | - | - | - | - |
| | Total Expenditures | 3,193.88 | 5,540.63 | 36,500.00 | 7,034.58 | 36,500.00 | 36,500.00 | 36,500.00 |

## 100 General Fund - Miscellaneous Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **970-00** | **Miscellaneous** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0327 | Mental Health Board Costs | 3,151.44 | 531.70 | 5,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| 1-0500 | Comp/Overtime Pay | - | - | - | - | - | - | - |
| 1-0550 | Back Pay - Sheriff Dept. | - | - | - | - | - | - | - |
| 1-0551 | Back Pay - Corrections | - | - | - | - | - | - | - |
| 1-0600 | Vacation Pay | 12,311.29 | 20,390.65 | 50,000.00 | 23,824.06 | 50,000.00 | 50,000.00 | 50,000.00 |
| 1-0700 | Sick Pay | 15,807.11 | 14,464.00 | 30,000.00 | 11,072.38 | 30,000.00 | 30,000.00 | 30,000.00 |
| 1-0803 | Insurance Premiums - County Share | 1,789,646.93 | 1,903,188.12 | 1,950,000.00 | 1,929,871.08 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 |
| 1-0804 | Group Life | 6,577.80 | 4,970.50 | 7,500.00 | 5,044.90 | 7,500.00 | 7,500.00 | 7,500.00 |
| 1-0900 | Regular (County Share) Ret | 648,073.14 | 699,019.36 | 700,000.00 | 745,113.32 | 750,000.00 | 750,000.00 | 750,000.00 |
| 1-0901 | Obsolete | - | - | - | - | - | - | - |
| 1-0903 | Prior Service | 600.00 | 405.00 | 700.00 | 120.00 | 120.00 | 120.00 | 120.00 |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | 669,888.76 | 718,597.68 | 750,000.00 | 760,566.70 | 750,000.00 | 750,000.00 | 750,000.00 |
| | Personal Services Total | **3,146,056.47** | **3,361,567.01** | **3,493,200.00** | **3,475,612.44** | **3,592,620.00** | **3,592,620.00** | **3,592,620.00** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | 62,664.69 | 49,337.99 | 65,000.00 | 53,569.62 | 75,000.00 | 75,000.00 | 75,000.00 |
| 2-0200 | Telephone Services | 18,086.89 | 18,572.51 | 20,000.00 | 18,560.83 | 20,000.00 | 20,000.00 | 20,000.00 |
| 2-0205 | Internet Service | 4,294.99 | 4,239.40 | 5,000.00 | 4,319.64 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-0210 | Cellular phone | 26,210.33 | 22,933.82 | - | 24,854.48 | 25,000.00 | 25,000.00 | 25,000.00 |
| 2-0501 | Light & Water | 149,158.40 | 157,886.16 | 165,000.00 | 164,380.67 | 175,000.00 | 175,000.00 | 175,000.00 |
| 2-0503 | Heating Fuel | 30,905.16 | 30,743.48 | 40,000.00 | 54,641.46 | 60,000.00 | 60,000.00 | 60,000.00 |
| 2-0505 | Garbage Service | 11,410.50 | 12,703.00 | 12,000.00 | 13,321.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 2-0506 | Boiler Maintenance | - | - | 5,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-0601 | General Liability Ins | 331,955.00 | 381,523.00 | 400,000.00 | 412,249.00 | 400,000.00 | 400,000.00 | 400,000.00 |
| 2-0605 | Officials-Errors/Omission | - | - | - | - | - | - | - |
| 2-0620 | Misc Insurance deductible | 16,180.48 | 1,753.25 | 20,000.00 | 2,500.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| 2-1012 | Printing & Publishing | 30,856.80 | 17,407.78 | 30,000.00 | 21,160.66 | 30,000.00 | 30,000.00 | 30,000.00 |
| 2-1016 | Micro Film | - | - | 5,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-1100 | Data Processing Costs | 10,614.28 | 10,620.20 | 20,000.00 | 10,549.24 | 20,000.00 | 20,000.00 | 20,000.00 |
| 2-1150 | Joint Public Budget Hearing Expenses-LB644 | 7,531.18 | 1,104.00 | 10,000.00 | 6,495.12 | 10,000.00 | 10,000.00 | 10,000.00 |
| 2-1210 | Office Equipment Repair | - | - | - | - | - | - | - |
| 2-1830 | Extradition Costs | 3,994.34 | 4,704.84 | 10,000.00 | 558.30 | 10,000.00 | 10,000.00 | 10,000.00 |
| 2-1903 | Medical/Dental Prisoners | 331.12 | 5,121.35 | - | 13,065.29 | 20,000.00 | 20,000.00 | 20,000.00 |
| 2-2010 | Juvenile Contractual Costs | 5,502.00 | 11,506.75 | 10,000.00 | 4,545.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 2-2100 | Probation Costs - District 5 | 36,260.20 | 37,836.73 | 40,846.61 | 40,846.61 | 40,000.00 | 40,000.00 | 40,000.00 |
| 2-2201 | District Court Costs | 34,862.32 | 52,881.25 | 75,000.00 | 28,224.23 | 75,000.00 | 75,000.00 | 75,000.00 |
| 2-2202 | County Court Costs | 11,343.66 | 3,179.89 | 20,000.00 | 6,928.56 | 20,000.00 | 20,000.00 | 20,000.00 |
| 2-2205 | County Court Office Costs | 7,455.85 | 6,264.29 | 9,000.00 | 6,215.00 | 9,000.00 | 9,000.00 | 9,000.00 |
| 2-2312 | County Court Witness Fees | 176.58 | 56.18 | 750.00 | 142.40 | 750.00 | 750.00 | 750.00 |
| 2-2313 | County Law Library - Dist. Court | 34,540.66 | 36,100.28 | 35,000.00 | 37,455.66 | 35,000.00 | 35,000.00 | 35,000.00 |

# 100 General Fund - Miscellaneous Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **970-00** | **Miscellaneous (continued)** | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | **Operating Expenses (continued)** | | | | | | | |
| 2-2400 | County/District Court Cost (Co Atty) | 12,549.28 | 32,089.33 | 20,000.00 | 10,862.91 | 20,000.00 | 20,000.00 | 20,000.00 |
| 2-2401 | Court Appointed Counsel - Dist. Crt. | 51,018.92 | 46,800.00 | 125,000.00 | 63,364.62 | 125,000.00 | 125,000.00 | 125,000.00 |
| 2-2402 | Court Appointed Counsel - Cty. Crt. | 191,047.79 | 278,793.96 | 300,000.00 | 248,238.14 | 300,000.00 | 300,000.00 | 300,000.00 |
| 2-2500 | Contractual Services (MIPS) | 33,472.80 | 34,244.40 | 35,000.00 | 36,412.50 | 40,000.00 | 40,000.00 | 40,000.00 |
| 2-2502 | Contractual Services (Orion Assessment Program) | 25,425.00 | 7,805.00 | - | - | - | - | - |
| 2-2505 | Cafeteria plan admin fee | - | - | - | - | - | - | - |
| 2-2507 | Contractual Services (IT Services) | 103,655.00 | 117,661.28 | 125,000.00 | 129,064.37 | 130,000.00 | 130,000.00 | 130,000.00 |
| 2-2511 | Contractual Services (GIS) | 25,814.00 | 97,102.10 | 100,000.00 | 102,791.00 | 110,000.00 | 110,000.00 | 110,000.00 |
| 2-2520 | Legal Fees/Labor Negotiations | 34,993.17 | - | 50,000.00 | 101,230.81 | 150,000.00 | 150,000.00 | 150,000.00 |
| 2-2540 | Audit Costs | - | - | 30,000.00 | 35,950.00 | 40,000.00 | 40,000.00 | 40,000.00 |
| 2-2543 | Budget preparation costs | - | - | 10,000.00 | - | 10,000.00 | 10,000.00 | 10,000.00 |
| 2-2544 | Machine & Computer Maintenance agreements | 28,152.98 | 26,974.05 | 35,000.00 | 24,754.37 | 35,000.00 | 35,000.00 | 35,000.00 |
| 2-2602 | Obsolete | - | - | - | - | - | - | - |
| 2-2604 | Obsolete | - | - | - | - | - | - | - |
| 2-3020 | Autopsy Costs | 21,277.75 | 28,230.00 | 30,000.00 | 30,912.30 | 40,000.00 | 40,000.00 | 40,000.00 |
| 2-3030 | Lab Tests - drug / alcohol | - | - | 1,500.00 | 350.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-4300 | Economic Development Project | 30,000.00 | 30,930.00 | 100,000.00 | 30,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 2-4400 | Intergov Payment - Intergrated SVCSAS400 | 1,691.60 | 1,800.00 | 1,000.00 | 1,500.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2-4402 | Drainage Tax | 9,467.97 | 9,676.10 | 10,000.00 | 9,676.10 | 10,000.00 | 10,000.00 | 10,000.00 |
| 2-4406 | Animal Control | - | 220.00 | 1,000.00 | - | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-4420 | Region V Systems (Mental Health) | 55,686.00 | 35,395.50 | 65,000.00 | 55,357.78 | 65,000.00 | 65,000.00 | 65,000.00 |
| 2-4421 | Region V Services (Wahoo) | 36,988.00 | - | 45,000.00 | - | 45,000.00 | 45,000.00 | 45,000.00 |
| 2-4422 | Region V Systems (Substance Abuse) | - | 8,492.00 | 8,492.00 | 7,838.12 | 8,492.00 | 8,492.00 | 8,492.00 |
| 2-4426 | Historical Society | 25,000.00 | 35,000.00 | 45,000.00 | 45,000.00 | 45,000.00 | 45,000.00 | 45,000.00 |
| 2-4441 | Senior Citizen Program | 19,322.00 | 16,466.00 | 25,000.00 | 17,064.00 | 25,000.00 | 25,000.00 | 25,000.00 |
| 2-6700 | Law library/Obsolete | - | - | - | - | - | - | - |
| 2-6701 | Obsolete | - | - | - | - | - | - | - |
| 2-8000 | Refunds | - | - | - | - | - | - | - |
| 2-9000 | Miscellaneous - Reserves | - | - | - | - | - | - | - |
| 2-9100 | Spec Proj#1 Ch Lght Strike 9-10-19 | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | 147,740.65 | 174,006.13 | 2,366,731.42 | 151,462.60 | 1,374,800.84 | 1,374,800.84 | 1,374,800.84 |
| 2-9903 | Opioid Recovery | 23,191.90 | 4,260.26 | - | 3,631.65 | - | - | - |
| | Operating Expenses Total | **1,710,830.24** | **1,852,422.26** | **4,526,320.03** | **2,030,044.04** | **3,767,542.84** | **3,767,542.84** | **3,767,542.84** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0116 | Data Processing Software | 74,248.36 | 95,817.42 | 100,000.00 | 39,486.10 | 100,000.00 | 100,000.00 | 100,000.00 |
| 3-0128 | Computer & Copier Sup & Repair | 13,809.66 | 16,328.25 | 50,000.00 | 14,217.27 | 50,000.00 | 50,000.00 | 50,000.00 |
| 3-0209 | Sheriff & Jail fuel & Emergency Mgmt Fuel | - | 70,044.93 | 130,000.00 | 67,475.22 | 130,000.00 | 130,000.00 | 130,000.00 |
| | Supplies and Materials Total | **88,058.02** | **182,190.60** | **280,000.00** | **121,178.59** | **280,000.00** | **280,000.00** | **280,000.00** |

## 100 General Fund - Miscellaneous Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **970-00** | **Miscellaneous (continued)** | | | | | | | |
| | | | | | | | | |
| | **Equipment Rental** | | | | | | | |
| 4-0306 | Equipment Rental | - | - | - | - | - | - | - |
| | Equipment Rental Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0263 | Heating and Air Conditioning | - | - | - | - | - | - | - |
| 5-0300 | Sheriff's/Jail//Emergency Mgmt Cars/Vehicles | 102,328.00 | 76,164.00 | 151,484.00 | 107,088.00 | 150,000.00 | 150,000.00 | 150,000.00 |
| 5-0301 | Cars, Transportation Bus (Assessor/Zoning) | - | - | 30,000.00 | - | 30,000.00 | 30,000.00 | 30,000.00 |
| 5-0500 | Office Equipment | - | 4,274.00 | - | - | - | - | - |
| 5-0501 | Copy Equipment | - | - | 50,000.00 | - | 50,000.00 | 50,000.00 | 50,000.00 |
| 5-0502 | Data Processing Equipment | 66,538.30 | 71,424.84 | 300,000.00 | 169,567.33 | 300,000.00 | 300,000.00 | 300,000.00 |
| 5-0550 | Medical & Hospital equipment | - | - | - | 7,792.13 | 10,000.00 | 10,000.00 | 10,000.00 |
| 5-0557 | Communications Equipment | - | 14,228.62 | 250,000.00 | - | 250,000.00 | 250,000.00 | 250,000.00 |
| 5-1100 | Other Equip (Postage/Folding Machine Lease) | 4,191.48 | 5,238.03 | 6,000.00 | 4,190.16 | 6,000.00 | 6,000.00 | 6,000.00 |
| 5-2510 | Misc Capital Outlay - Sheriff Radios | 5,119.45 | 10,481.18 | 150,000.00 | 2,469.46 | 150,000.00 | 150,000.00 | 150,000.00 |
| 5-2511 | Misc Capital Outlay - Jail | - | 38,852.00 | 100,000.00 | - | 100,000.00 | 100,000.00 | 100,000.00 |
| | Capital Outlay Total | **178,177.23** | **220,662.67** | **1,037,484.00** | **291,107.08** | **1,046,000.00** | **1,046,000.00** | **1,046,000.00** |
| | | | | | | | | |
| | **Transfers** | | | | | | | |
| 7-0200 | Inter Fund Transfer (County Building) | 50,000.00 | 250,000.00 | 473,000.00 | 473,000.00 | 1,399,838.88 | 1,399,838.88 | 1,399,838.88 |
| 7-0201 | Inter Fund Transfer to (PW - Road) | 1,259,200.10 | 2,450,000.00 | 2,450,000.00 | 2,450,000.00 | 636,023.68 | 636,023.68 | 636,023.68 |
| 7-0203 | Inter Fund Transfer to Juvenile Div | 110,562.19 | 110,000.00 | 105,798.09 | 105,798.09 | 121,947.89 | 121,947.89 | 121,947.89 |
| 7-0205 | Inter Fund Transfer to County Transportation | 49,250.00 | 59,250.00 | - | - | 27,770.72 | 27,770.72 | 27,770.72 |
| 7-0208 | Inter Fund Trans to (PW - Building & Grounds) | 200,000.00 | 275,000.00 | 275,000.00 | 275,000.00 | 275,000.00 | 275,000.00 | 275,000.00 |
| 7-0209 | Inter Fund Transfer to (PW - Noxious Weed) | 74,813.00 | 81,553.60 | 83,592.20 | 83,592.20 | 90,491.81 | 90,491.81 | 90,491.81 |
| 7-0221 | Inter Fund Transfer to Emerg Mngt | 35,234.67 | 35,000.00 | 93,516.00 | 134,950.96 | - | - | - |
| 7-0222 | Inter Fund Transfer to Jail Fund | - | - | - | - | - | - | - |
| 7-0224 | Inter Fund Transfer to Inheritance Fund | - | - | - | - | - | - | - |
| 7-0225 | Inter Fund Transfer to Public Safety Radio System | 1,000,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 |
| 7-0223 | Inter Fund Transfer to Comm Tower | 8,500.00 | - | - | - | - | - | - |
| | | | | | | | | |
| | Transfer Total | **2,787,559.96** | **4,760,803.60** | **4,980,906.29** | **5,022,341.25** | **4,051,072.98** | **4,051,072.98** | **4,051,072.98** |
| | | | | | | | | |
| | Total "Gen Fd - Miscellaneous" Expenditures | 7,910,681.92 | 10,377,646.14 | 14,317,910.32 | 10,940,283.40 | 12,737,235.82 | 12,737,235.82 | 12,737,235.82 |
| | | | | | | | | |
| | | | | | | | | |
| | Total General Fund Expenditures (all functions) | 16,546,388.87 | 19,406,170.64 | 24,618,150.26 | 20,360,177.83 | 24,283,273.40 | 24,283,273.40 | 24,283,273.40 |
| | Cash Reserve | - | - | 2,500,000.00 | - | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 |
| | General Fund Total | 16,546,388.87 | 19,406,170.64 | 27,118,150.26 | 20,360,177.83 | 26,783,273.40 | 26,783,273.40 | 26,783,273.40 |

No assurance is provided on these financial statements.

## 650 Highway Bridge Buyback Program Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance 7-1 | 1,535,266.43 | 1,154,206.54 | 1,312,036.96 | 1,312,036.96 | 1,757,924.23 | 1,757,924.23 | 1,757,924.23 |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 347-50 | Highway Street Buyback Program (STP) | 327,649.80 | 307,972.49 | 275,000.00 | 319,378.80 | 319,378.80 | 319,378.80 | 319,378.80 |
| 347-60 | Highway Bridge Buyback Program (HBP) | 816,603.59 | 779,257.57 | 575,000.00 | 837,206.58 | 837,206.58 | 837,206.58 | 837,206.58 |
| | **OTHER FEES AND MISC REVENUE** | | | | | | | |
| 532-06 | Revenue Adjustment | - | - | - | - | - | - | - |
| | Intergovernment State Total | **1,144,253.39** | **1,087,230.06** | **850,000.00** | **1,156,585.38** | **1,156,585.38** | **1,156,585.38** | **1,156,585.38** |
| | Total Revenue Available | 2,679,519.82 | 2,241,436.60 | 2,162,036.96 | 2,468,622.34 | 2,914,509.61 | 2,914,509.61 | 2,914,509.61 |
| | Less Expenditures | (1,525,313.28) | (929,399.64) | (2,162,036.96) | (710,698.11) | (2,914,509.61) | (2,914,509.61) | (2,914,509.61) |
| | Balance Forward | 1,154,206.54 | 1,312,036.96 | - | 1,757,924.23 | - | - | - |

## 650 Highway Bridge Buyback Program Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **706-00** | **Bridge Buyback Program** | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0100 | Supplies and Materials | - | - | - | - | - | - | - |
| 3-0202 | Gravel & Borrow | - | - | - | - | - | - | - |
| 3-0205 | Concrete | - | - | - | - | - | - | - |
| 3-0206 | Culverts | - | - | - | - | - | - | - |
| 3-0207 | Steel Products & Bridge Supp. | 1,525,313.28 | 929,399.64 | 1,717,459.53 | 710,698.11 | 2,159,799.41 | 2,159,799.41 | 2,159,799.41 |
| 3-0208 | Lumber | - | - | - | - | - | - | - |
| 3-0214 | Seed & Trees & Plantings | - | - | - | - | - | - | - |
| | Supplies and Materials Total | **1,525,313.28** | **929,399.64** | **1,717,459.53** | **710,698.11** | **2,159,799.41** | **2,159,799.41** | **2,159,799.41** |
| | **Equipment Rental** | | | | | | | |
| 4-0100 | Equipment Rental - Road | - | - | - | - | - | - | - |
| | Equipment Rental Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Capital Outlay** | | | | | | | |
| 5-0101 | Right-Of-Way | - | - | - | - | - | - | - |
| 5-0400 | Engineering & Technical Eqp | - | - | - | - | - | - | - |
| 5-1205 | Bituminous Surfacing | - | - | 444,577.43 | - | 754,710.20 | 754,710.20 | 754,710.20 |
| 5-1207 | Structures, Pipes & Culverts | - | - | - | - | - | - | - |
| 5-1302 | Engineering Fees | - | - | - | - | - | - | - |
| | Capital Outlay Total | **-** | **-** | **444,577.43** | **-** | **754,710.20** | **754,710.20** | **754,710.20** |
| | Total Expenditures | 1,525,313.28 | 929,399.64 | 2,162,036.96 | 710,698.11 | 2,914,509.61 | 2,914,509.61 | 2,914,509.61 |

| | 940 Public Safety Radio System Project Fund Revenues | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance 7-1 | 4,248,319.52 | 6,198,608.02 | 4,726,079.15 | 4,726,079.15 | 4,261,984.20 | 4,261,984.20 | 4,261,984.20 |
| | **INTERGOVERNMENT FEDERAL** | | | | | | | |
| 339-01 | Federal grants - other | - | **2,593,093.83** | - | **6,703.78** | - | - | - |
| | **INTERGOVERNMENT STATE** | - | - | - | - | - | - | - |
| | **OTHER INTERGOVERNMENTAL REVENUE** | - | - | - | - | - | - | - |
| | **OTHER FEES AND MISC REVENUE** | | | | | | | |
| 534-01 | Contributions & Donations | 20,000.00 | - | - | - | - | - | - |
| 532.0- | Refunds - miscellaneous | - | - | - | 12.50 | - | - | - |
| | Other Fees and Misc Revenue Total | **20,000.00** | **-** | **-** | **12.50** | **-** | **-** | **-** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter-Fund from General Fund | 1,000,000.00 | 1,624,682.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 |
| 590-03 | Inter-Fund from COVID American Rescue Plan Fund | - | - | - | - | - | - | - |
| 590-04 | Inter-Fund from Inheritance Fund | 1,500,000.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 |
| | County Transfers Total | **2,500,000.00** | **3,624,682.00** | **3,500,000.00** | **3,500,000.00** | **3,500,000.00** | **3,500,000.00** | **3,500,000.00** |
| | Total Revenue Available | 6,768,319.52 | 12,416,383.85 | 8,226,079.15 | 8,232,795.43 | 7,761,984.20 | 7,761,984.20 | 7,761,984.20 |
| | Less Expenditures | (569,711.50) | (7,690,304.70) | (8,226,079.15) | (3,970,811.23) | (7,761,984.20) | (7,761,984.20) | (7,761,984.20) |
| | Balance Forward | 6,198,608.02 | 4,726,079.15 | - | 4,261,984.20 | - | - | - |

## 940 Public Safety Radio System Project Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **653-00** | **Communication-Public Safety Radio System** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1012 | Printing & Publishing | - | 78.94 | - | - | - | - | - |
| 2-1200 | Maintenance & Repairs | - | | 100,000.00 | 1,240.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 2-2501 | Consulting Fees | 78,582.26 | 125,720.35 | 160,000.00 | 120,105.87 | 160,000.00 | 160,000.00 | 160,000.00 |
| 2-2544 | Maintenance Agreements | - | - | - | - | - | - | - |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | - | - | - | - | - |
| | Operating Expenses Total | **78,582.26** | **125,799.29** | **260,000.00** | **121,345.87** | **260,000.00** | **260,000.00** | **260,000.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0100 | Supplies | - | - | - | - | - | - | - |
| | Supplies and Materials Total | - | - | - | - | - | - | - |
| | **Capital Outlay** | | | | | | | |
| 5-0303 | Safety Equipment | - | - | - | 260.19 | - | - | - |
| 5-0311 | Radio Equipment | - | 2,593,093.83 | 1,000.00 | 2,193,401.88 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 |
| 5-0557 | Communications Equipment | 392,242.99 | - | 2,090,079.15 | 8,900.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 |
| 5-1100 | Other Equipment - Towers | 7,800.00 | 2,400.00 | 1,500,000.00 | 606,527.67 | 1,984.20 | 1,984.20 | 1,984.20 |
| 5-1250 | Misc 25% Advance Payment | - | 381,629.00 | 875,000.00 | 344,941.25 | - | - | - |
| 5-2510 | Miscellaneous Capital Outlay | 91,086.25 | 4,587,382.58 | 3,500,000.00 | 695,434.37 | 3,500,000.00 | 3,500,000.00 | 3,500,000.00 |
| | Capital Outlay Total | **491,129.24** | **7,564,505.41** | **7,966,079.15** | **3,849,465.36** | **7,501,984.20** | **7,501,984.20** | **7,501,984.20** |
| | Total Expenditures | 569,711.50 | 7,690,304.70 | 8,226,079.15 | 3,970,811.23 | 7,761,984.20 | 7,761,984.20 | 7,761,984.20 |

| | 942 Communication Tower Fund Revenues | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | **Actual** | **Actual** | **Budgeted** | **Actual** | **Official's** | **Board** | |
| | | **Revenue** | **Revenue** | **Revenue** | **Revenue** | **Request** | **Proposed** | **Adopted** |
| | | **2023-2024** | **2024-2025** | **2025-2026** | **2025-2026** | **2026-2027** | **2026-2027** | **2026-2027** |
| | | **<1>** | **<2>** | **<3>** | **<4>** | **<5>** | **<6>** | **<7>** |
| 271-00 | Net Fund Balance 7-1 | 29,326.98 | 30,526.98 | 20,800.18 | 20,800.18 | 44,643.68 | 44,643.68 | 44,643.68 |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 349-60 | 911 Enhanced Wireless Service | - | - | - | - | - | - | - |
| | Intergovernment State Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **OTHER FEES AND MISC REVENUE** | | | | | | | |
| 365-01 | Communications Tower | - | - | 25,199.82 | 42,500.00 | 42,500.00 | 42,500.00 | 42,500.00 |
| 532-06 | Revenue Adjustment | - | - | - | - | - | - | - |
| 534-01 | Contributions & Donations | - | - | - | - | - | - | - |
| 540-01 | Miscellaneous | - | - | - | - | - | - | - |
| | Other Fees and Misc Revenue Total | **-** | **-** | **25,199.82** | **42,500.00** | **42,500.00** | **42,500.00** | **42,500.00** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter-Fund | 8,500.00 | - | - | - | - | - | - |
| | County Transfers Total | **8,500.00** | **-** | **-** | **-** | **-** | **-** | **-** |
| | Total Revenue Available | 37,826.98 | 30,526.98 | 46,000.00 | 63,300.18 | 87,143.68 | 87,143.68 | 87,143.68 |
| | Less Expenditures | (7,300.00) | (9,726.80) | (46,000.00) | (18,656.50) | (87,143.68) | (87,143.68) | (87,143.68) |
| | Balance Forward | 30,526.98 | 20,800.18 | - | 44,643.68 | - | - | - |

## 942 Communication Tower Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **690-00** | **Communication Tower** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0200 | Telephone Service | - | - | - | - | - | - | - |
| 2-0500 | Utilities | - | - | - | - | - | - | - |
| 2-0609 | Maintenance & Repairs | - | - | - | - | - | - | - |
| 2-2501 | Consulting Fees | 7,300.00 | 5,176.80 | 29,000.00 | 18,656.50 | 67,143.68 | 67,143.68 | 67,143.68 |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | - | - | - | - | - |
| 2-9901 | Miscellaneous (Reim. Consultants fees deposit) | - | 4,550.00 | 17,000.00 | - | 20,000.00 | 20,000.00 | 20,000.00 |
| | Operating Expenses Total | **7,300.00** | **9,726.80** | **46,000.00** | **18,656.50** | **87,143.68** | **87,143.68** | **87,143.68** |
| | **Supplies and Materials** | | | | | | | |
| 3-0301 | Signs | - | - | - | - | - | - | - |
| | Supplies and Materials Total | - | - | - | - | - | - | - |
| | **Capital Outlay** | | | | | | | |
| 5-0311 | Radio Equipment | - | - | - | - | - | - | - |
| 5-1217 | Emergency Phone 911 Equip | - | - | - | - | - | - | - |
| | Capital Outlay Total | - | - | - | - | - | - | - |
| | Total Expenditures | 7,300.00 | 9,726.80 | 46,000.00 | 18,656.50 | 87,143.68 | 87,143.68 | 87,143.68 |

## 970 Public Works Fund - Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Rev - Amended 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balances for the following 7-1: | 7,627,814.72 | 6,306,509.18 | 6,186,914.58 | 6,186,914.58 | 7,802,830.74 | 7,802,830.74 | 7,802,830.74 |
| | **LICENSES AND PERMITS** | | | | | | | |
| 325-01 | Building Permits | - | - | - | - | - | - | - |
| | License and Permits Total | - | - | - | - | - | - | - |
| | **INTERGOVERNMENTAL FEDERAL** | | | | | | | |
| 334-01 | Emergency Flood Relief | - | - | - | - | - | - | - |
| 334-02 | Natural Disaster Relief | - | - | - | - | - | - | - |
| 334-03 | Natural Disaster Relief (Townships) | - | - | - | - | - | - | - |
| | Intergovernmental Federal Total | - | - | - | - | - | - | - |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 341-02 | Emergency State Aid | - | - | - | - | - | - | - |
| 346-03 | Motor Vehicle Fee (From State) | 298,475.36 | 284,393.66 | 275,000.00 | 291,206.30 | 275,000.00 | 275,000.00 | 275,000.00 |
| 347-01 | Highway Allocation | 4,160,623.06 | 4,212,082.68 | 4,000,000.00 | 4,235,713.06 | 4,200,000.00 | 4,200,000.00 | 4,200,000.00 |
| 347-02 | Highway Incentive | - | - | - | - | - | - | - |
| 347-04 | Motor Vehicle Sales Tax | - | - | - | - | - | - | - |
| 347-10 | Road/Bridge Project Costs (Dept of Roads) | - | - | - | - | - | - | - |
| | Intergovernment State Total | **4,459,098.42** | **4,496,476.34** | **4,275,000.00** | **4,526,919.36** | **4,475,000.00** | **4,475,000.00** | **4,475,000.00** |
| | **OTHER INTERGOVERNMENTAL REVENUE** | | | | | | | |
| 351-01 | Interlocal Government Payments | 191,798.68 | 224,116.30 | 200,000.00 | 325,941.46 | 200,000.00 | 200,000.00 | 200,000.00 |
| 353-01 | In Lieu Tax-1957 & Prior | 244.15 | 244.15 | - | 244.15 | 100.00 | 100.00 | 100.00 |
| 361-03 | Sales Tax Commission .5% | 7,091.44 | 7,227.22 | - | 7,111.98 | 4,000.00 | 4,000.00 | 4,000.00 |
| | Other Intergovernmental Revenue Total | **199,134.27** | **231,587.67** | **200,000.00** | **333,297.59** | **204,100.00** | **204,100.00** | **204,100.00** |
| | **OTHER FEES AND MISC. REVENUE** | | | | | | | |
| 420-01 | Machine Hire | - | - | - | - | - | - | - |
| 450-02 | Photo Copies | - | - | - | - | - | - | - |
| 450-03 | Postage | - | - | - | - | - | - | - |
| 473-05 | Jury Duty Reimbursed | - | - | - | - | - | - | - |
| 480-01 | Weed Spraying | - | - | - | - | - | - | - |
| 480-03 | Weed Department Misc Revenue | 943.60 | - | 3,000.00 | - | 3,000.00 | 3,000.00 | 3,000.00 |
| 530-01 | Sale of Surplus Property - Equip | - | - | - | - | - | - | - |
| 530-02 | Sale of Property-Land & Bldgs | - | - | - | - | - | - | - |
| 530-03 | Sale of Surplus Property - Misc | 10,371.84 | 53,838.17 | 5,000.00 | 3,298.30 | 5,000.00 | 5,000.00 | 5,000.00 |
| 530-04 | Sale of Supplies | - | - | - | - | - | - | - |
| 531.01 | Judgments & Settlements | - | - | - | - | - | - | - |
| 531-02 | Insurance Settlements | - | 2,853.46 | - | - | - | - | - |
| 532-06 | Revenue Adjustment | - | - | - | - | - | - | - |
| 540-01 | Miscellaneous Revenue | 628,621.89 | 60,230.80 | 193,620.10 | 2,708,880.84 | 200,000.00 | 200,000.00 | 200,000.00 |
| | Other Fees and Misc Revenue Total | **639,937.33** | **116,922.43** | **201,620.10** | **2,712,179.14** | **208,000.00** | **208,000.00** | **208,000.00** |

## 970 Public Works Fund - Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Rev - Amended 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | InterFund Transfer - Building & Grounds - General | 200,000.00 | 275,000.00 | 275,000.00 | 275,000.00 | 275,000.00 | 275,000.00 | 275,000.00 |
| 590-04 | Interfund Transfer - Road - General | 1,259,200.10 | 2,450,000.00 | 2,450,000.00 | 2,450,000.00 | 636,023.68 | 636,023.68 | 636,023.68 |
| 590-05 | Interfund Transfer - Noxious Weed - General | 74,813.00 | 81,553.60 | 83,592.20 | 83,592.20 | 90,491.81 | 90,491.81 | 90,491.81 |
| 590-12 | Interfund Transfer - Road - Inheritance | - | - | - | - | - | - | - |
| | County Transfers Total | **1,534,013.10** | **2,806,553.60** | **2,808,592.20** | **2,808,592.20** | **1,001,515.49** | **1,001,515.49** | **1,001,515.49** |
| | Total Revenue Available | 14,459,997.84 | 13,958,049.22 | 13,672,126.88 | 16,567,902.87 | 13,691,446.23 | 13,691,446.23 | 13,691,446.23 |
| | Less Expenditures | (8,153,488.66) | (7,771,134.64) | (13,672,126.88) | (8,765,072.13) | (13,691,446.23) | (13,691,446.23) | (13,691,446.23) |
| | Balance Forward | 6,306,509.18 | 6,186,914.58 | - | 7,802,830.74 | - | - | - |

No assurance is provided on these financial statements.

## Public Works FUND INDEX OF FUNCTIONS AND EXPENSES

| # | FUNCTION | ACTUAL 2023-2024 | ACTUAL 2024-2025 | AMENDED Adopted 2025-2026 | Actual 2025-2026 | Official'S Request 2026-2027 | Board Proposed 2026-2027 | Adopted 2026-2027 |
|---|---|---|---|---|---|---|---|---|
| 641 | Building & Grounds | 279,562.48 | 296,413.98 | 321,288.68 | 281,437.63 | 330,178.42 | 330,178.42 | 330,178.42 |
| 705 | Road Fund | 7,801,980.85 | 7,399,410.11 | 13,267,246.00 | 8,405,112.32 | 13,270,776.00 | 13,270,776.00 | 13,270,776.00 |
| 733 | Noxious Weed Control | 71,945.33 | 75,310.55 | 83,592.20 | 78,522.18 | 90,491.81 | 90,491.81 | 90,491.81 |
| | **TOTAL** | **8,153,488.66** | **7,771,134.64** | **13,672,126.88** | **8,765,072.13** | **13,691,446.23** | **13,691,446.23** | **13,691,446.23** |

## 970 Public Works Fund - Building & Grounds Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Exp - AMENDED 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **641-00** | **Building & Grounds** | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 63,486.29 | 67,470.00 | 69,494.10 | 69,998.96 | 72,100.00 | 72,100.00 | 72,100.00 |
| 1-0303 | Asst Main. Engineer | 164,120.98 | 175,528.30 | 192,794.58 | 175,846.78 | 198,578.42 | 198,578.42 | 198,578.42 |
| 1-0306 | Custodial Salary | - | - | - | - | - | - | - |
| 1-0406 | Custodial P/T Salary | - | - | - | - | - | - | - |
| 1-0500 | Comp/Overtime Pay | 17,770.68 | 15,402.06 | 20,000.00 | 13,329.43 | 20,000.00 | 20,000.00 | 20,000.00 |
| 1-0600 | Vacation Pay | - | - | - | - | - | - | - |
| 1-0700 | Sick Pay | - | - | - | - | - | - | - |
| | Personal Services Total | **245,377.95** | **258,400.36** | **282,288.68** | **259,175.17** | **290,678.42** | **290,678.42** | **290,678.42** |
| | **Operating Expenses** | | | | | | | |
| 2-1600 | Other Equipment Repair | 1,318.63 | - | 1,500.00 | - | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-1601 | Lawn Equipment Repair | 115.53 | 326.48 | 500.00 | 74.40 | 500.00 | 500.00 | 500.00 |
| 2-1810 | Uniform Cleaning-Service (LE&J) | 3,977.42 | 4,086.33 | 4,500.00 | 4,636.65 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-2546 | Contractual Srvc(Cleaning- Broadway Bldg & Courthouse) | - | - | - | 3,209.00 | - | - | - |
| 2-9900 | Miscellaneous | - | 458.50 | 500.00 | - | 500.00 | 500.00 | 500.00 |
| | Operating Expenses Total | **5,411.58** | **4,871.31** | **7,000.00** | **7,920.05** | **7,500.00** | **7,500.00** | **7,500.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0103 | Janitorial Supplies | 26,983.34 | 29,685.94 | 25,000.00 | 14,307.42 | 25,000.00 | 25,000.00 | 25,000.00 |
| 3-0120 | Grounds Supplies - Fertilizer | - | - | - | - | - | - | - |
| | Supplies and Materials Total | **26,983.34** | **29,685.94** | **25,000.00** | **14,307.42** | **25,000.00** | **25,000.00** | **25,000.00** |
| | **Capital Outlay** | | | | | | | |
| 5-0309 | Mower | - | - | - | - | - | - | - |
| 5-1100 | Other Equipment | 1,789.61 | 3,456.37 | 7,000.00 | 34.99 | 7,000.00 | 7,000.00 | 7,000.00 |
| | Capital Outlay Total | **1,789.61** | **3,456.37** | **7,000.00** | **34.99** | **7,000.00** | **7,000.00** | **7,000.00** |
| | **Transfers** | | | | | | | |
| 7-0200 | Transfer of funds from General Misc. | - | - | - | - | - | - | - |
| | Transfer Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | Total Expenditures | 279,562.48 | 296,413.98 | 321,288.68 | 281,437.63 | 330,178.42 | 330,178.42 | 330,178.42 |

| | 970 Public Works Fund - Road Expenditures | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Exp - AMENDED 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
| **705-00** | **County Hi-Way** | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official's Salary | 81,546.00 | 84,474.48 | 87,470.00 | 86,512.00 | 91,000.00 | 91,000.00 | 91,000.00 |
| 1-0301 | Administrative Salary | 54,695.88 | 57,480.44 | 59,616.00 | 95,837.73 | 109,616.00 | 109,616.00 | 109,616.00 |
| 1-0303 | Maintenance - Salaries | 727,954.12 | 705,624.51 | 1,003,950.00 | 706,851.59 | 853,950.00 | 853,950.00 | 853,950.00 |
| 1-0304 | Construction - Salaries | 524,420.85 | 609,608.73 | 517,500.00 | 676,063.22 | 617,500.00 | 617,500.00 | 617,500.00 |
| 1-0405 | Clerical P/T Salary | 391.10 | 740.14 | 2,000.00 | - | 2,000.00 | 2,000.00 | 2,000.00 |
| 1-0500 | Comp/Overtime Pay | 25,237.11 | 25,904.37 | 25,000.00 | 20,328.04 | 25,000.00 | 25,000.00 | 25,000.00 |
| 1-0600 | Vacation Pay | - | - | - | - | - | - | - |
| 1-0700 | Sick Pay | - | - | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | Personal Services Total | **1,414,245.06** | **1,483,832.67** | **1,695,536.00** | **1,585,592.58** | **1,699,066.00** | **1,699,066.00** | **1,699,066.00** |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-0501 | Utilities - Electricity | 18,117.23 | 20,813.32 | 25,000.00 | 21,794.24 | 25,000.00 | 25,000.00 | 25,000.00 |
| 2-0503 | Heating Fuel & Sewer | 41,213.85 | 43,257.56 | 40,000.00 | 35,902.62 | 40,000.00 | 40,000.00 | 40,000.00 |
| 2-1210 | Office Equipment Repair | - | - | - | - | - | - | - |
| 2-1300 | Building Repairs | 23,357.15 | 12,394.83 | 30,000.00 | 32,655.94 | 30,000.00 | 30,000.00 | 30,000.00 |
| 2-1400 | Road Eqp Repair - Parts | 319,852.43 | 343,539.51 | 170,000.00 | 354,713.96 | 170,000.00 | 170,000.00 | 170,000.00 |
| 2-1550 | Radio Repair/Maint | 197.00 | - | 700.00 | - | 700.00 | 700.00 | 700.00 |
| 2-1751 | Dues, Subs, Reg, & Training | 532.99 | 12,559.99 | 1,500.00 | 514.76 | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-1760 | Convention/Workshop Exp | 1,273.80 | 836.75 | 1,800.00 | 1,018.70 | 1,800.00 | 1,800.00 | 1,800.00 |
| 2-2601 | FEMA Grants | - | - | - | - | - | - | - |
| 2-3030 | Drug and Alcohol Testing's | 497.00 | 629.00 | 1,500.00 | 563.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | 12,594.23 | 47,341.94 | 35,000.00 | 7,389.82 | 35,000.00 | 35,000.00 | 35,000.00 |
| 2-9901 | Miscellaneous (Natural Disaster Relief Townships) | - | - | - | - | - | - | - |
| 2-9902 | Miscellaneous (SMC Crop Ground Expenses) | - | - | - | - | - | - | - |
| | Operating Expenses Total | **417,635.68** | **481,372.90** | **305,500.00** | **454,553.04** | **305,500.00** | **305,500.00** | **305,500.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 868.06 | 969.67 | 1,200.00 | 2,443.90 | 1,200.00 | 1,200.00 | 1,200.00 |
| 3-0102 | Chemical Supplies | 107,848.49 | 41,112.51 | 150,000.00 | 21,652.00 | 150,000.00 | 150,000.00 | 150,000.00 |
| 3-0106 | Shop Supplies | 3,907.70 | 5,730.58 | 7,000.00 | 6,837.74 | 7,000.00 | 7,000.00 | 7,000.00 |
| 3-0109 | Shop Tools | 4,265.33 | 7,289.86 | 17,000.00 | 15,314.12 | 17,000.00 | 17,000.00 | 17,000.00 |
| 3-0110 | Small Tools, Etc | - | - | - | - | - | - | - |
| 3-0202 | Crushed Rock | 449,760.05 | 376,041.43 | 400,000.00 | 122,517.11 | 400,000.00 | 400,000.00 | 400,000.00 |
| 3-0203 | Grader Blades | 43,275.10 | - | 50,000.00 | 18,275.00 | 50,000.00 | 50,000.00 | 50,000.00 |

| | 970 Public Works Fund - Road Expenditures | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Exp - AMENDED 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **705-00** | **County Hi-Way (continued)** | | | | | | | |
| | **Supplies and Materials (continued)** | | | | | | | |
| 3-0205 | Concrete | - | 2,531.00 | 5,000.00 | 845.38 | 5,000.00 | 5,000.00 | 5,000.00 |
| 3-0206 | Culverts | 415,911.61 | 110,478.76 | 300,000.00 | 104,948.19 | 250,000.00 | 250,000.00 | 250,000.00 |
| 3-0207 | Steel Products & Bridge Supplies | 3,541.39 | 3,402.53 | 10,000.00 | 7,102.91 | 5,000.00 | 5,000.00 | 5,000.00 |
| 3-0208 | Lumber | - | - | 10,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| 3-0209 | Machinery & Equipment Fuel | 429,222.92 | 380,820.96 | 441,000.00 | 411,571.05 | 441,000.00 | 441,000.00 | 441,000.00 |
| 3-0210 | Mach & Eqp Grease & Oil | 13,707.96 | 18,175.51 | 25,000.00 | 15,137.70 | 25,000.00 | 25,000.00 | 25,000.00 |
| 3-0211 | Mach & Eqp Tire & Tire Repair | 76,102.37 | 47,010.21 | 85,000.00 | 70,796.70 | 85,000.00 | 85,000.00 | 85,000.00 |
| 3-0214 | Seed & Trees & Plantings | - | - | 3,000.00 | - | 3,000.00 | 3,000.00 | 3,000.00 |
| 3-0301 | Signs | 22,831.11 | 46,624.84 | 60,000.00 | 43,397.77 | 60,000.00 | 60,000.00 | 60,000.00 |
| 3-0302 | Signs (Rural Addressing) | - | - | - | - | - | - | - |
| 3-0306 | Pavement Marking | 121,257.50 | - | 130,000.00 | 141,416.00 | 140,000.00 | 140,000.00 | 140,000.00 |
| 3-0400 | Miscellaneous Supplies & Materials | 69,364.45 | 53,371.60 | 50,000.00 | 75,591.46 | 100,000.00 | 100,000.00 | 100,000.00 |
| | Supplies and Materials Total | **1,761,864.04** | **1,093,559.46** | **1,744,200.00** | **1,057,847.03** | **1,744,200.00** | **1,744,200.00** | **1,744,200.00** |
| | **Equipment Rental** | | | | | | | |
| 4-0100 | Road Equipment Rental | 615.00 | - | 10,000.00 | - | 10,000.00 | 10,000.00 | 10,000.00 |
| 4-0600 | Land Rental | 10.00 | 10.00 | 10.00 | - | 10.00 | 10.00 | 10.00 |
| | Equipment Rental Total | **625.00** | **10.00** | **10,010.00** | **-** | **10,010.00** | **10,010.00** | **10,010.00** |
| | **Capital Outlay** | | | | | | | |
| 5-0101 | Right of Way | - | - | 5,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| 5-0200 | Building Acquisition | - | - | - | - | - | - | - |
| 5-0300 | Machinery & Equipment | 4,845.61 | 660,237.00 | 400,000.00 | 117,100.00 | 400,000.00 | 400,000.00 | 400,000.00 |
| 5-0301 | Cars & trucks | - | 35,900.00 | - | - | - | - | - |
| 5-0302 | Pickups | 94,263.00 | - | 100,000.00 | - | 100,000.00 | 100,000.00 | 100,000.00 |
| 5-0303 | Trucks (now obsolete) | - | - | - | - | - | - | - |
| 5-0306 | Loaders (obsolete now) | - | - | - | - | - | - | - |
| 5-0307 | Motor Graders & loaders | - | - | 550,000.00 | - | 850,000.00 | 850,000.00 | 850,000.00 |
| 5-0311 | Radio Equipment | - | - | 1,500.00 | - | 1,500.00 | 1,500.00 | 1,500.00 |
| 5-0314 | Industrial Tractors/ other roads equipment | - | - | 300,000.00 | - | - | - | - |
| 5-0315 | Engineering & Technical Equipment | 2,725.20 | 1,565.22 | 4,000.00 | 4,299.03 | 4,000.00 | 4,000.00 | 4,000.00 |
| 5-1100 | Other Equipment | 48,874.70 | 15,129.23 | 80,000.00 | - | 80,000.00 | 80,000.00 | 80,000.00 |
| 5-1201 | Armor Coating | - | - | - | - | - | - | - |
| 5-1205 | Bituminous Surfacing | 4,014.70 | - | 2,400,000.00 | 4,845.60 | 2,400,000.00 | 2,400,000.00 | 2,400,000.00 |
| 5-1207 | Structures, Pipes, & Box Culverts | 117,887.99 | 215,361.55 | 800,000.00 | 586,110.08 | 800,000.00 | 800,000.00 | 800,000.00 |
| 5-1212 | Miscellaneous Road Contracts | 2,291,218.49 | 2,067,851.95 | 2,300,000.00 | 2,384,563.72 | 2,300,000.00 | 2,300,000.00 | 2,300,000.00 |
| 5-1214 | Miscellaneous - C-78(804) County Road 11 | - | - | 1,000,000.00 | - | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 |
| 5-1216 | Gravel Surfacing - Contracts | 806,029.68 | 712,517.74 | 850,000.00 | 1,336,343.08 | 850,000.00 | 850,000.00 | 850,000.00 |
| 5-1501 | Legal Fees | 819.82 | 1,117.05 | 1,500.00 | 445.44 | 1,500.00 | 1,500.00 | 1,500.00 |
| 5-1502 | Engineering Fees | 836,931.88 | 630,955.34 | 720,000.00 | 873,412.72 | 720,000.00 | 720,000.00 | 720,000.00 |

| 970 Public Works Fund - Road Expenditures | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | **Actual Expense 2023-2024 <1>** | **Actual Expense 2024-2025 <2>** | **Budgeted Exp - AMENDED 2025-2026 <3>** | **Actual Expense 2025-2026 <4>** | **Official's Request 2026-2027 <5>** | **Board Proposed 2026-2027 <6>** | **Adopted 2026-2027 <7>** |
| **705-00** | **County Hi-Way (continued)** | | | | | | | |
| | **Capital Outlay (continued)** | | | | | | | |
| 5-2510 | Miscellaneous | - | - | - | - | - | - | - |
| | Capital Outlay Total | **4,207,611.07** | **4,340,635.08** | **9,512,000.00** | **5,307,119.67** | **9,512,000.00** | **9,512,000.00** | **9,512,000.00** |
| | **Transfers** | | | | | | | |
| 7-0200 | Inter Fund Transfer to General | - | - | - | - | - | - | - |
| | Transfer Total | - | - | - | - | - | - | - |
| | Total Expenditures | 7,801,980.85 | 7,399,410.11 | 13,267,246.00 | 8,405,112.32 | 13,270,776.00 | 13,270,776.00 | 13,270,776.00 |

## 970 Public Works Fund - Noxious Weed Control Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **733-00** | **Weed Control** | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Official Salary | 64,487.18 | 66,031.74 | 69,992.20 | 70,412.05 | 73,491.81 | 73,491.81 | 73,491.81 |
| 1-0500 | Comp/Overtime Pay | 1,218.46 | 1,928.34 | - | 2,713.98 | 2,000.00 | 2,000.00 | 2,000.00 |
| 1-0600 | Vacation Pay | - | - | - | - | - | - | - |
| 1-0700 | Sick Pay | - | - | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | Personal Services Total | **65,705.64** | **67,960.08** | **69,992.20** | **73,126.03** | **75,491.81** | **75,491.81** | **75,491.81** |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1012 | Printing & Publishing | 758.55 | 598.10 | 500.00 | 329.70 | 500.00 | 500.00 | 500.00 |
| 2-1210 | Office Equipment Repair | - | - | - | - | - | - | - |
| 2-1610 | Truck Repair | - | - | 1,000.00 | - | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-1630 | Spraying Equipment Repair | 136.40 | - | 400.00 | 317.50 | 400.00 | 400.00 | 400.00 |
| 2-1702 | Lodging | 488.88 | 519.90 | 600.00 | 598.00 | 600.00 | 600.00 | 600.00 |
| 2-1709 | Adm. Mileage | 363.81 | 598.00 | 600.00 | 385.95 | 600.00 | 600.00 | 600.00 |
| 2-1751 | Dues, Subs, Reg, & Training | 3,017.15 | 855.00 | 1,100.00 | 795.00 | 1,100.00 | 1,100.00 | 1,100.00 |
| 2-1760 | Convention Exp - Lodging & Meals | - | 279.90 | 300.00 | - | 300.00 | 300.00 | 300.00 |
| 2-2570 | Machine Hire - Contract Spraying | - | 3,575.00 | 3,100.00 | 1,250.00 | 4,500.00 | 4,500.00 | 4,500.00 |
| 2-9900 | Miscellaneous | - | - | - | - | - | - | - |
| | Operating Expenses Total | **4,764.79** | **6,425.90** | **7,600.00** | **3,676.15** | **9,000.00** | **9,000.00** | **9,000.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | - | - | 300.00 | - | 300.00 | 300.00 | 300.00 |
| 3-0102 | Chemical Supplies | 1,474.90 | 830.55 | 3,500.00 | 1,720.00 | 3,500.00 | 3,500.00 | 3,500.00 |
| 3-0209 | Fuel - Mach & Equip | - | 94.02 | 2,000.00 | - | 2,000.00 | 2,000.00 | 2,000.00 |
| 3-0210 | Grease & Oil - Mach & Equip | - | - | - | - | - | - | - |
| 3-0211 | Tires & Repair | - | - | 200.00 | - | 200.00 | 200.00 | 200.00 |
| | Supplies and Materials Total | **1,474.90** | **924.57** | **6,000.00** | **1,720.00** | **6,000.00** | **6,000.00** | **6,000.00** |
| | **Capital Outlay** | | | | | | | |
| 5-0301 | Trucks | - | - | - | - | - | - | - |
| 5-0306 | Spraying Equipment | - | - | - | - | - | - | - |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | Total Expenditures | 71,945.33 | 75,310.55 | 83,592.20 | 78,522.18 | 90,491.81 | 90,491.81 | 90,491.81 |

| | 985 County Child Support Incentive Fund (County Attorney) Revenues | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance | 79,662.17 | 115,941.56 | 107,953.06 | 107,953.06 | 133,653.26 | 133,653.26 | 133,653.26 |
| | **County Attorney** | | | | | | | |
| 396-03 | Federal - Reim Costs IV-D | - | - | - | - | - | - | - |
| 396-50 | Incentive Payments - Child Support | 45,764.00 | - | 27,046.94 | 26,953.00 | 20,000.74 | 20,000.74 | 20,000.74 |
| | County Attorney Total | **45,764.00** | **-** | **27,046.94** | **26,953.00** | **20,000.74** | **20,000.74** | **20,000.74** |
| | **OTHER FEES & MISC. REVENUE** | | | | | | | |
| 540-01 | Miscellaneous Revenue | - | - | - | - | - | - | - |
| | Other Fees & Misc. Revenue Total | - | - | - | - | - | - | - |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter Fund Transfer from General Fund | - | - | - | - | - | - | - |
| 703-00 | Inter Fund Transfer | - | - | - | - | - | - | - |
| | County Transfers Total | - | - | - | - | - | - | - |
| | Total Revenue Available | 125,426.17 | 115,941.56 | 135,000.00 | 134,906.06 | 153,654.00 | 153,654.00 | 153,654.00 |
| | Less Expenditures | (9,484.61) | (7,988.50) | (135,000.00) | (1,252.80) | (153,654.00) | (153,654.00) | (153,654.00) |
| | Balance Forward | 115,941.56 | 107,953.06 | - | 133,653.26 | - | - | - |

## 985 County Child Support Incentive Fund (County Attorney) Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **662-00** | **IV-D Cases County Attorney** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Officials Salary | - | - | - | - | - | - | - |
| 1-0201 | Chief Deputy Salary | - | - | - | - | - | - | - |
| 1-0202 | Other Deputy's Salary | - | - | - | - | - | - | - |
| 1-0203 | Part-Time Deputy Salary | - | - | - | - | - | - | - |
| 1-0300 | Regular Time Salary | 8,741.61 | - | - | 1,252.80 | - | - | - |
| 1-0332 | Legal Assistant | - | - | - | - | - | - | - |
| 1-0343 | Investigator | - | - | - | - | - | - | - |
| 1-0405 | Clerical P/T Salary | - | - | - | - | - | - | - |
| | Personal Services Total | **8,741.61** | **-** | **-** | **1,252.80** | **-** | **-** | **-** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1210 | Office Equipment Repair | - | - | - | - | - | - | - |
| 2-1700 | Travel Expense | - | - | - | - | - | - | - |
| 2-1704 | Mileage | - | - | - | - | - | - | - |
| 2-1751 | Dues, Subs, Reg, & Training | - | - | - | - | - | - | - |
| 2-1760 | Convention Exp., Lodging & Meals | 305.00 | - | - | - | - | - | - |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | 135,000.00 | - | 143,654.00 | 143,654.00 | 143,654.00 |
| | Operating Expenses Total | **305.00** | **-** | **135,000.00** | **-** | **143,654.00** | **143,654.00** | **143,654.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | - | - | - | - | - | - | - |
| 3-0120 | Resource Material / program supplies | - | - | - | - | - | - | - |
| | Supplies and Materials Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | 438.00 | 7,988.50 | - | - | 10,000.00 | 10,000.00 | 10,000.00 |
| 5-0502 | Data Processing Equipment | - | - | - | - | - | - | - |
| 5-0505 | Office Furniture | - | - | - | - | - | - | - |
| | Capital Outlay Total | **438.00** | **7,988.50** | **-** | **-** | **10,000.00** | **10,000.00** | **10,000.00** |
| | | | | | | | | |
| | **COUNTY TRANSFERS** | | | | | | | |
| 7-0200 | InterFund Transfers To General | - | - | - | - | - | - | - |
| | Interfund Transfers Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | Total Expenditures | 9,484.61 | 7,988.50 | 135,000.00 | 1,252.80 | 153,654.00 | 153,654.00 | 153,654.00 |

## 990 County Visitors Promotion Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance | 43,636.84 | 49,723.90 | 53,264.03 | 53,264.03 | 52,508.92 | 52,508.92 | 52,508.92 |
| | **TAXES** | | | | | | | |
| 315-03 | Sales Tax (Lodging) Co Visitor Prom | 20,523.07 | 22,018.95 | 20,000.97 | 23,139.15 | 22,106.23 | 22,106.23 | 22,106.23 |
| | Taxes Total | **20,523.07** | **22,018.95** | **20,000.97** | **23,139.15** | **22,106.23** | **22,106.23** | **22,106.23** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter Fund Transfer | - | - | - | - | - | - | - |
| | County Transfers Total | - | - | - | - | - | - | - |
| | Total Revenue Available | 64,159.91 | 71,742.85 | 73,265.00 | 76,403.18 | 74,615.15 | 74,615.15 | 74,615.15 |
| | Less Expenditures | (14,436.01) | (18,478.82) | (73,265.00) | (23,894.26) | (74,615.15) | (74,615.15) | (74,615.15) |
| | Balance Forward | 49,723.90 | 53,264.03 | - | 52,508.92 | - | - | - |

| 990 County Visitors Promotion Fund Expenditures | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Actual Expense 2023-2024 | Actual Expense 2024-2025 | Budgeted Expense 2025-2026 | Actual Expense 2025-2026 | Official's Request 2026-2027 | Board Proposed 2026-2027 | Adopted 2026-2027 |
| | | <1> | <2> | <3> | <4> | <5> | <6> | <7> |
| **879-00** | **County Visitors Promotion Fund** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1012 | Printing & Publishing | - | - | 15,000.00 | - | 15,000.00 | 15,000.00 | 15,000.00 |
| 2-1704 | Mileage / travel | - | - | 200.00 | - | 200.00 | 200.00 | 200.00 |
| 2-1708 | Board Members Expenses | - | - | - | - | - | - | - |
| 2-1751 | Dues, Subs, Reg etc | - | - | 500.00 | - | 500.00 | 500.00 | 500.00 |
| 2-1760 | Convention Exp-Lodging & Meals | - | - | 480.00 | - | 480.00 | 480.00 | 480.00 |
| 2-2500 | Contractual Services | 4,436.01 | 4,478.82 | 2,500.00 | 4,494.26 | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-6030 | Promotion Advertising | 10,000.00 | 14,000.00 | 54,585.00 | 19,400.00 | 55,935.15 | 55,935.15 | 55,935.15 |
| 2-9075 | Expenditure Adjustments | - | - | - | - | - | - | - |
| | Operating Expenses Total | **14,436.01** | **18,478.82** | **73,265.00** | **23,894.26** | **74,615.15** | **74,615.15** | **74,615.15** |
| | **Interfund Transfers** | | | | | | | |
| 7-0200 | Interfund Transfer to Improvement Fund | - | - | - | - | - | - | - |
| | Interfund Transfers Total | - | - | - | - | - | - | - |
| | Total Expenditures | 14,436.01 | 18,478.82 | 73,265.00 | 23,894.26 | 74,615.15 | 74,615.15 | 74,615.15 |

No assurance is provided on these financial statements.

| | 995 County Visitors Improvement Fund Revenues | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance | 89,281.33 | 102,804.44 | 124,823.44 | 124,823.44 | 134,792.63 | 134,792.63 | 134,792.63 |
| | **TAXES** | | | | | | | |
| 315-03 | Sales Tax (Lodging) Co Visitor Improv | 20,523.11 | 22,019.00 | 20,000.56 | 23,139.14 | 21,263.39 | 21,263.39 | 21,263.39 |
| | Taxes Total | **20,523.11** | **22,019.00** | **20,000.56** | **23,139.14** | **21,263.39** | **21,263.39** | **21,263.39** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter Fund Transfer from Promotion Fund | - | - | - | - | - | - | - |
| | County Transfers Total | - | - | - | - | - | - | - |
| | Total Revenue Available | 109,804.44 | 124,823.44 | 144,824.00 | 147,962.58 | 156,056.02 | 156,056.02 | 156,056.02 |
| | Less Expenditures | (7,000.00) | - | (144,824.00) | (13,169.95) | (156,056.02) | (156,056.02) | (156,056.02) |
| | Balance Forward | 102,804.44 | 124,823.44 | - | 134,792.63 | - | - | - |

No assurance is provided on these financial statements.

## 995 County Visitors Improvement Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **880-00** | **County Visitors Improvement** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1704 | Mileage | - | - | - | - | - | - | - |
| 2-1708 | Board Members Expenses | - | - | - | - | - | - | - |
| 2-6030 | Promotion Supplies | - | - | - | - | 1,875.75 | 1,875.75 | 1,875.75 |
| 2-6031 | Grants | - | - | - | - | - | - | - |
| 2-6071 | Special Projects | 3,500.00 | - | 72,412.00 | 5,000.00 | 77,090.14 | 77,090.14 | 77,090.14 |
| 2-6082 | Enhancement | 3,500.00 | - | 72,412.00 | 8,169.95 | 77,090.13 | 77,090.13 | 77,090.13 |
| 2-9075 | Expenditure Adjustments | - | - | - | - | - | - | - |
| | Operating Expenses Total | **7,000.00** | **-** | **144,824.00** | **13,169.95** | **156,056.02** | **156,056.02** | **156,056.02** |
| | Total Expenditures | 7,000.00 | - | 144,824.00 | 13,169.95 | 156,056.02 | 156,056.02 | 156,056.02 |

No assurance is provided on these financial statements.

## 1150 Register of Deeds Preservation & Modernization Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance | 143,857.63 | 153,570.10 | 166,897.65 | 166,897.65 | 167,180.04 | 167,180.04 | 167,180.04 |
| | | | | | | | | |
| | **REGISTER OF DEEDS** | | | | | | | |
| 394-01 | Filing and Recording Fees | 15,668.00 | 17,730.00 | 15,000.35 | 19,753.00 | 13,000.00 | 13,000.00 | 13,000.00 |
| 394-03 | Miscellaneous Fees | - | - | - | - | - | - | - |
| 532-06 | Revenue adjustment | - | - | - | - | - | | |
| 604-00 | Pres/Modification of Records | - | - | - | - | - | - | - |
| | Register of Deeds Total | **15,668.00** | **17,730.00** | **15,000.35** | **19,753.00** | **13,000.00** | **13,000.00** | **13,000.00** |
| | | | | | | | | |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter Fund Transfer | (216.00) | - | - | - | - | - | - |
| | | | | | | | | |
| | County Transfers Total | **(216.00)** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | Total Revenue Available | 159,309.63 | 171,300.10 | 181,898.00 | 186,650.65 | 180,180.04 | 180,180.04 | 180,180.04 |
| | Less Expenditures | (5,739.53) | (4,402.45) | (181,898.00) | (19,470.61) | (180,180.04) | (180,180.04) | (180,180.04) |
| | Balance Forward | 153,570.10 | 166,897.65 | - | 167,180.04 | - | - | - |

No assurance is provided on these financial statements.

## 1150 Register of Deeds Preservation & Modernization Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **604-00** | **Register of Deeds** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1016 | Micro Film | 2,675.52 | 2,702.28 | 5,000.00 | 2,729.40 | 2,200.00 | 2,200.00 | 2,200.00 |
| 2-9900 | Miscellaneous | - | - | 10,000.00 | - | 10,000.00 | 10,000.00 | 10,000.00 |
| | Operating Expenses Total | **2,675.52** | **2,702.28** | **15,000.00** | **2,729.40** | **12,200.00** | **12,200.00** | **12,200.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 3,064.01 | 1,700.17 | 2,500.00 | 1,741.21 | 2,000.00 | 2,000.00 | 2,000.00 |
| 3-0116 | Data Processing Software | - | - | 1,500.00 | 15,000.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| | Supplies and Materials Total | **3,064.01** | **1,700.17** | **4,000.00** | **16,741.21** | **22,000.00** | **22,000.00** | **22,000.00** |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | 10,000.00 | - | 10,000.00 | 10,000.00 | 10,000.00 |
| 5-0502 | Data Processing Equip | - | - | 152,898.00 | - | 135,980.04 | 135,980.04 | 135,980.04 |
| | Capital Outlay Total | **-** | **-** | **162,898.00** | **-** | **145,980.04** | **145,980.04** | **145,980.04** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 7-0200 | InterFund Transfers To General | - | - | - | - | - | - | - |
| | County Transfers Total | - | - | - | - | - | - | - |
| | Total Expenditures | 5,739.53 | 4,402.45 | 181,898.00 | 19,470.61 | 180,180.04 | 180,180.04 | 180,180.04 |

## 1900 Veteran's Relief Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance 7-1 | 97,375.57 | 101,120.00 | 104,439.52 | 104,439.52 | 107,792.13 | 107,792.13 | 107,792.13 |
| | **OTHER FEES & MISC REVENUE** | | | | | | | |
| 510-01 | Interest on Investments | 3,744.43 | 3,319.52 | 1,000.48 | 3,352.61 | 2,000.00 | 2,000.00 | 2,000.00 |
| 540-01 | Miscellaneous Revenue | - | - | - | - | - | - | - |
| | Other Fees & Misc Revenue Total | **3,744.43** | **3,319.52** | **1,000.48** | **3,352.61** | **2,000.00** | **2,000.00** | **2,000.00** |
| | Total Revenue Available | 101,120.00 | 104,439.52 | 105,440.00 | 107,792.13 | 109,792.13 | 109,792.13 | 109,792.13 |
| | Less Expenditures | - | - | (105,440.00) | - | (109,792.13) | (109,792.13) | (109,792.13) |
| | Balance Forward | 101,120.00 | 104,439.52 | - | 107,792.13 | - | - | - |

| | 1900 Veteran's Relief Fund Expenditures | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | **Actual Expense 2023-2024** | **Actual Expense 2024-2025** | **Budgeted Expense 2025-2026** | **Actual Expense 2025-2026** | **Official's Request 2026-2027** | **Board Proposed 2026-2027** | **Adopted 2026-2027** |
| | | **<1>** | **<2>** | **<3>** | **<4>** | **<5>** | **<6>** | **<7>** |
| **802-00** | **Veteran's Aid** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-2850 | Emergency Relief | - | - | 105,440.00 | - | 107,440.00 | 107,440.00 | 107,440.00 |
| 2-9075 | Expenditure Adjustments | - | - | - | - | 2,352.13 | 2,352.13 | 2,352.13 |
| | Operating Expenses Total | **-** | **-** | **105,440.00** | **-** | **109,792.13** | **109,792.13** | **109,792.13** |
| | Total Expenditures | - | - | 105,440.00 | - | 109,792.13 | 109,792.13 | 109,792.13 |

No assurance is provided on these financial statements.

## 2100 Cultural/Recreation (Youth Camp) Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance | 7,931.51 | 4,690.93 | 5,106.91 | 5,106.91 | 3,624.41 | 3,624.41 | 3,624.41 |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 340-01 | State Grants | - | - | - | - | - | - | - |
| | Intergovernment State Total | - | - | - | - | - | - | - |
| | **OTHER FEES AND MISC REVENUE** | | | | | | | |
| 510-01 | Interest On Investments | - | - | - | - | - | - | - |
| 534-01 | Contributions/Donations | 4,056.92 | 4,733.48 | 5,000.09 | 3,275.00 | 8,000.00 | 8,000.00 | 8,000.00 |
| 540-01 | Miscellaneous Revenue | - | - | - | - | - | - | - |
| | Other Fees and Misc. Revenue Total | **4,056.92** | **4,733.48** | **5,000.09** | **3,275.00** | **8,000.00** | **8,000.00** | **8,000.00** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter-Fund-Trans | - | - | - | - | - | - | - |
| | County Transfers Total | - | - | - | - | - | - | - |
| | Total Revenue Available | 11,988.43 | 9,424.41 | 10,107.00 | 8,381.91 | 11,624.41 | 11,624.41 | 11,624.41 |
| | Less Expenditures | (7,297.50) | (4,317.50) | (10,107.00) | (4,757.50) | (11,624.41) | (11,624.41) | (11,624.41) |
| | Balance Forward | 4,690.93 | 5,106.91 | - | 3,624.41 | - | - | - |

## 2100 Cultural and Recreation Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **667-00** | **Youth Camp** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1704 | Mileage Allowance (Volunteers) | - | - | - | - | - | - | - |
| 2-1709 | Mileage Allowance (Administrative) | - | - | - | - | - | - | - |
| | Operating Expenses Total | - | - | - | - | - | - | - |
| | **Supplies and Materials** | | | | | | | |
| 3-0121 | Recreation Supplies (Camp) | 7,297.50 | 4,317.50 | 10,107.00 | 4,757.50 | 11,624.41 | 11,624.41 | 11,624.41 |
| | Supplies and Materials Total | **7,297.50** | **4,317.50** | **10,107.00** | **4,757.50** | **11,624.41** | **11,624.41** | **11,624.41** |
| | Total Expenditures | 7,297.50 | 4,317.50 | 10,107.00 | 4,757.50 | 11,624.41 | 11,624.41 | 11,624.41 |

## 2200 County Transportation Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance 7-1 | 2,879.22 | 5,795.59 | 84,934.79 | 84,934.79 | 70,017.39 | 70,017.39 | 70,017.39 |
| | **INTERGOVERNMENTAL FEDERAL** | | | | | | | |
| 330-55 | Social Services - Title XX | 8.00 | - | - | - | - | - | - |
| 339-50 | Pub Trans - DOT (Handi-Bus) | 51,913.00 | 128,808.00 | 109,594.00 | 86,912.00 | 87,470.00 | 87,470.00 | 87,470.00 |
| | Intergovernmental Federal Total | **51,921.00** | **128,808.00** | **109,594.00** | **86,912.00** | **87,470.00** | **87,470.00** | **87,470.00** |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 349-50 | State Dept Roads - Handi-Bus | 12,304.24 | 36,369.73 | 23,569.00 | 19,470.20 | 18,449.00 | 18,449.00 | 18,449.00 |
| | Intergovernment State Total | **12,304.24** | **36,369.73** | **23,569.00** | **19,470.20** | **18,449.00** | **18,449.00** | **18,449.00** |
| | **OTHER FEES & MISC. REVENUE** | | | | | | | |
| 505-01 | Program Fees - Clients | 4,791.00 | 4,339.00 | 4,990.00 | 4,602.00 | 4,464.00 | 4,464.00 | 4,464.00 |
| 532-06 | Revenue Adjustment | - | - | - | - | - | - | - |
| 534-01 | Contributions/Donations | - | - | - | - | - | - | - |
| 540-01 | Miscellaneous Revenue | - | - | - | - | 2,016.63 | 2,016.63 | 2,016.63 |
| | Other Fees and Misc. Revenue Total | **4,791.00** | **4,339.00** | **4,990.00** | **4,602.00** | **6,480.63** | **6,480.63** | **6,480.63** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter Fund Transfers (General Fund) | 49,250.00 | 59,250.00 | - | - | 27,770.72 | 27,770.72 | 27,770.72 |
| | County Transfers Total | **49,250.00** | **59,250.00** | **-** | **-** | **27,770.72** | **27,770.72** | **27,770.72** |
| | Total Revenue Available | 121,145.46 | 234,562.32 | 223,087.79 | 195,918.99 | 210,187.74 | 210,187.74 | 210,187.74 |
| | Less Expenditures | (115,349.87) | (149,627.53) | (223,087.79) | (125,901.60) | (210,187.74) | (210,187.74) | (210,187.74) |
| | Balance Forward | 5,795.59 | 84,934.79 | - | 70,017.39 | - | - | - |

## 2200 County Transportation Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **835-00** | **Handi-Van** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0300 | Transit Manager | 56,306.59 | 57,280.26 | 62,748.40 | 58,668.16 | 64,792.00 | 64,792.00 | 64,792.00 |
| 1-0330 | Bus Driver | 20,397.86 | 21,413.78 | 27,188.00 | 13,829.47 | 27,391.00 | 27,391.00 | 27,391.00 |
| 1-0342 | Dispatcher Regular Salary | 569.19 | 1,901.15 | 3,584.00 | 8,928.44 | 8,000.00 | 8,000.00 | 8,000.00 |
| 1-0405 | Clerical P/T Salary | 1,751.82 | 517.39 | - | - | - | - | - |
| 1-0429 | Obsolete | - | - | - | - | - | - | - |
| 1-0430 | Substitute Driver | - | 599.85 | 5,847.60 | 757.02 | 10,608.00 | 10,608.00 | 10,608.00 |
| 1-0500 | Comp/Overtime | 1,475.88 | 2,390.94 | 2,100.00 | 2,770.07 | 3,000.00 | 3,000.00 | 3,000.00 |
| 1-0600 | Vacation Pay | - | - | - | - | - | - | - |
| 1-0700 | Sick Pay | - | - | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | 13,989.84 | 14,470.04 | 19,340.00 | 15,091.44 | 21,061.00 | 21,061.00 | 21,061.00 |
| 1-0900 | Regular (County Share) | 5,623.43 | 5,489.69 | 7,965.00 | 5,599.00 | 8,503.00 | 8,503.00 | 8,503.00 |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | 6,010.05 | 6,190.38 | 10,808.00 | 6,225.94 | 11,635.00 | 11,635.00 | 11,635.00 |
| | Personal Services Total | **106,124.66** | **110,253.48** | **139,581.00** | **111,869.54** | **154,990.00** | **154,990.00** | **154,990.00** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0205 | Internet service | - | 273.62 | 500.00 | 480.48 | 500.00 | 500.00 | 500.00 |
| 2-0210 | Cell phone | 725.76 | 746.74 | 777.00 | 492.31 | 500.00 | 500.00 | 500.00 |
| 2-1012 | Printing & Publishing | - | 30.85 | 120.00 | 38.37 | 120.00 | 120.00 | 120.00 |
| 2-1610 | Van Equipment Repair | 1,940.34 | 7,016.92 | 7,000.00 | 3,444.00 | 7,000.00 | 7,000.00 | 7,000.00 |
| 2-1704 | Mileage | 949.26 | 400.09 | 1,000.00 | 134.13 | 900.00 | 900.00 | 900.00 |
| 2-1751 | Dues, Subs, Reg, & Training | 65.00 | 85.00 | 75.00 | 85.00 | 100.00 | 100.00 | 100.00 |
| 2-1811 | Car Wash - Service | - | - | - | 15.00 | - | - | - |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | 155.90 | 306.87 | 1,000.00 | 150.00 | - | - | - |
| | Operating Expenses Total | **3,836.26** | **8,860.09** | **10,472.00** | **4,839.29** | **9,120.00** | **9,120.00** | **9,120.00** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 190.73 | 168.85 | 331.00 | 127.37 | 350.00 | 350.00 | 350.00 |
| 3-0116 | Data processing software | - | 25,400.00 | 4,260.00 | 4,260.00 | 25,727.74 | 25,727.74 | 25,727.74 |
| 3-0209 | Fuel - Handi Van | 5,094.65 | 4,945.11 | 9,000.00 | 4,654.95 | 9,000.00 | 9,000.00 | 9,000.00 |
| 3-0210 | Grease & Oil | 103.57 | - | 1,500.00 | 150.45 | 1,500.00 | 1,500.00 | 1,500.00 |
| 3-0211 | Mach & Equip - Tires/Tire Repair | - | - | 6,500.00 | - | 1,500.00 | 1,500.00 | 1,500.00 |
| | Supplies and Materials Total | **5,388.95** | **30,513.96** | **21,591.00** | **9,192.77** | **38,077.74** | **38,077.74** | **38,077.74** |
| | | | | | | | | |
| | **Capital Outlay** | | | | | | | |
| 5-0300 | Machinery & Equipment | - | - | 51,443.79 | - | 8,000.00 | 8,000.00 | 8,000.00 |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| | Capital Outlay Total | **-** | **-** | **51,443.79** | **-** | **8,000.00** | **8,000.00** | **8,000.00** |
| | | | | | | | | |
| | Total Expenditures | 115,349.87 | 149,627.53 | 223,087.79 | 125,901.60 | 210,187.74 | 210,187.74 | 210,187.74 |

| | 2355 Diversion Program Fund Revenues | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance | 26,113.32 | 24,492.58 | 18,059.15 | 18,059.15 | 7,856.40 | 7,856.40 | 7,856.40 |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 340-01 | State Grants | 174,603.72 | 226,066.33 | 124,111.00 | 129,007.31 | 167,375.00 | 167,375.00 | 167,375.00 |
| | Intergovernment State Total | **174,603.72** | **226,066.33** | **124,111.00** | **129,007.31** | **167,375.00** | **167,375.00** | **167,375.00** |
| | **OTHER FEES & MISC REVENUE** | | | | | | | |
| 505-01 | Program Fees/Client | 1,705.00 | 1,110.00 | 1,500.00 | 1,685.00 | 800.00 | 800.00 | 800.00 |
| 531-01 | Judgements and Settlements | 350.00 | - | - | - | - | - | - |
| 532-05 | Revenue adjustment | - | - | - | - | - | - | - |
| 534-01 | Contributions/Donations | - | - | - | - | - | - | - |
| 540-01 | Misc Revenue | 62,933.19 | 4,178.00 | 3,500.00 | 4,876.76 | 3,500.00 | 3,500.00 | 3,500.00 |
| | Other Fees and Misc. Revenue Total | **64,988.19** | **5,288.00** | **5,000.00** | **6,561.76** | **4,300.00** | **4,300.00** | **4,300.00** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter Fund Trans from General | 104,218.02 | 110,000.00 | 105,798.09 | 105,798.09 | 121,947.89 | 121,947.89 | 121,947.89 |
| 590-03 | Inter Fund Trans from Diversion 2500 Grant | 6,344.17 | - | - | - | - | - | - |
| | County Transfers Total | **110,562.19** | **110,000.00** | **105,798.09** | **105,798.09** | **121,947.89** | **121,947.89** | **121,947.89** |
| | Total Revenue Available | 376,267.42 | 365,846.91 | 252,968.24 | 259,426.31 | 301,479.29 | 301,479.29 | 301,479.29 |
| | Less Expenditures | (351,774.84) | (347,787.76) | (252,968.24) | (251,569.91) | (301,479.29) | (301,479.29) | (301,479.29) |
| | Balance Forward | 24,492.58 | 18,059.15 | - | 7,856.40 | - | - | - |

## 2355 Diversion Program Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **676-00** | **Diversion Program-Youth Services** | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Officials Salary | 61,445.00 | 63,288.00 | 65,186.64 | 65,187.00 | 67,142.24 | 67,142.24 | 67,142.24 |
| 1-0301 | Administrative Assistant | - | - | - | - | - | - | - |
| 1-0305 | Clerical Salary | 40,344.43 | 43,997.01 | 46,529.60 | 47,695.32 | 49,212.80 | 49,212.80 | 49,212.80 |
| 1-0344 | Truancy Officer | 46,275.20 | 48,984.80 | 50,440.00 | 51,834.56 | 53,372.80 | 53,372.80 | 53,372.80 |
| 1-0405 | Part-Time Clerical | - | - | - | - | - | - | - |
| 1-0500 | Comp/Overtime Pay | - | - | - | - | - | - | - |
| 1-0600 | Vacation Pay | - | - | - | - | - | - | - |
| 1-0700 | Sick Leave | - | - | - | - | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I) | - | - | - | - | - | - | - |
| | Personal Services Total | **148,064.63** | **156,269.81** | **162,156.24** | **164,716.88** | **169,727.84** | **169,727.84** | **169,727.84** |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-1210 | Office Equipment Repair | - | - | - | - | - | - | - |
| 2-1704 | Mileage Allowance (Volunteers) | - | - | - | - | - | - | - |
| 2-1709 | Mileage Allowance (Adm) | 2,378.42 | 1,301.64 | 3,000.00 | 1,581.07 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-1711 | Mileage Allowance (CB ARRIVE) | 24,214.83 | 10,711.47 | 7,025.00 | 5,757.97 | 3,500.00 | 3,500.00 | 3,500.00 |
| 2-1751 | Dues, Subs, Reg, & Training | 2,077.75 | 2,489.76 | 2,000.00 | 1,985.20 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2-1760 | Convention/Workshop Exp | 136.34 | - | 825.00 | - | 825.00 | 825.00 | 825.00 |
| 2-2501 | Consulting Fees (Grant) | - | - | - | - | - | - | - |
| 2-2502 | Grant - (CB Consultant/Contracts) | 171,563.03 | 175,225.98 | 76,034.00 | 75,630.27 | 120,626.00 | 120,626.00 | 120,626.00 |
| 2-2507 | Grant - (CASA Consultant) | - | - | - | - | - | - | - |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous - Diversion | 301.56 | 240.00 | - | 332.76 | 250.45 | 250.45 | 250.45 |
| | Operating Expenses Total | **200,671.93** | **189,968.85** | **88,884.00** | **85,287.27** | **130,201.45** | **130,201.45** | **130,201.45** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies (Diversion) | 1,144.54 | 983.64 | 1,228.00 | 1,161.64 | 1,000.00 | 1,000.00 | 1,000.00 |
| 3-0120 | Grant Supplies | - | - | - | - | - | - | - |
| 3-0150 | Grant Supplies (CB Supplies/operating expenses) | 1,893.74 | 565.46 | 700.00 | 404.12 | 550.00 | 550.00 | 550.00 |
| 3-0156 | Resource Materials (Diversion) | - | - | - | - | - | - | - |
| | Supplies and Materials Total | **3,038.28** | **1,549.10** | **1,928.00** | **1,565.76** | **1,550.00** | **1,550.00** | **1,550.00** |

## 2355 Diversion Program Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| | Capital Outlay Total | - | - | - | - | - | - | - |
| | **COUNTY TRANSFERS** | | | | | | | |
| 7-0200 | InterFund transfer to (2500 Diversion Grant) | - | - | - | - | - | - | - |
| | County Transfers Total | - | - | - | - | - | - | - |
| | Total Expenditures | 351,774.84 | 347,787.76 | 252,968.24 | 251,569.91 | 301,479.29 | 301,479.29 | 301,479.29 |

## 2356 Safety Training Option Program (STOP) Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance | 10,318.26 | 11,441.13 | 28,470.66 | 28,470.66 | 44,865.66 | 44,865.66 | 44,865.66 |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 340-01 | State Grants | - | - | - | - | - | - | - |
| | Intergovernment State Total | - | - | - | - | - | - | - |
| | **OTHER FEES & MISC REVENUE** | | | | | | | |
| 396-08 | Pre-Trial Diversion Fees | 9,340.00 | 25,293.45 | 10,000.34 | 16,495.00 | 7,500.34 | 7,500.34 | 7,500.34 |
| 510-01 | Interest on Investments | - | - | - | - | - | - | - |
| 532-06 | Revenue adjustment | - | - | - | - | - | - | - |
| 534-01 | Donations/Contributions | - | - | - | - | - | - | - |
| 540-01 | Misc Revenue | - | - | - | - | - | - | - |
| | Other Fees and Misc. Revenue Total | **9,340.00** | **25,293.45** | **10,000.34** | **16,495.00** | **7,500.34** | **7,500.34** | **7,500.34** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter Fund Trans | - | - | - | - | - | - | - |
| | County Transfers Total | - | - | - | - | - | - | - |
| | Total Revenue Available | 19,658.26 | 36,734.58 | 38,471.00 | 44,965.66 | 52,366.00 | 52,366.00 | 52,366.00 |
| | Less Expenditures | (8,217.13) | (8,263.92) | (38,471.00) | (100.00) | (52,366.00) | (52,366.00) | (52,366.00) |
| | Balance Forward | 11,441.13 | 28,470.66 | - | 44,865.66 | - | - | - |

## 2356 Safety Training Option Program (STOP) Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **666** | **Safety Training Option Program (STOP)** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1704 | Mileage Allowance (Adm) | - | - | - | - | - | - | - |
| 2-1760 | Convention/Workshop Exp | - | - | - | - | - | - | - |
| 2-9075 | Expenditure Adjustments | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | - | - | - | - | - |
| | Operating Expenses Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | - | - | - | - | - | - | - |
| 3-0112 | Law Enforcement Supplies | - | - | 5,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| 3-0150 | Resource Materials | - | - | - | - | 5,000.00 | 5,000.00 | 5,000.00 |
| | Supplies and Materials Total | **-** | **-** | **5,000.00** | **-** | **10,000.00** | **10,000.00** | **10,000.00** |
| | **Capital Outlay** | | | | | | | |
| 5-0303 | Safety Equipment | 8,217.13 | 8,263.92 | 28,471.00 | 100.00 | 37,366.00 | 37,366.00 | 37,366.00 |
| 5-0311 | Radio Equipment | - | - | - | - | - | - | - |
| 5-0318 | Obsolete | - | - | - | - | - | - | - |
| 5-1100 | Technical Equipment | - | - | 5,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| | Capital Outlay Total | **8,217.13** | **8,263.92** | **33,471.00** | **100.00** | **42,366.00** | **42,366.00** | **42,366.00** |
| | Total Expenditures | 8,217.13 | 8,263.92 | 38,471.00 | 100.00 | 52,366.00 | 52,366.00 | 52,366.00 |

## 2360 Drug Law Enforcement and Education Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance 7-1 | 2,048.69 | 13,363.19 | 1,867.06 | 1,867.06 | 1,867.06 | 1,867.06 | 1,867.06 |
| | **INTERGOVERNMENTAL FEDERAL** | | | | | | | |
| 330-40 | Drug Commission (Proceeds - Confiscated Articles) | - | - | - | - | - | - | - |
| | Intergovernmental Federal Total | - | - | - | - | - | - | - |
| | **OTHER FEES AND MISC REVENUE** | | | | | | | |
| 475-01 | Sale-Conveyance Vehicle | - | - | 1,000.94 | - | 1,000.94 | 1,000.94 | 1,000.94 |
| 475-02 | Drug Law Enforcement - Forfeiture | 11,314.50 | - | - | - | - | | |
| 475-03 | Proceeds - Confiscated Articles | - | - | 2,500.00 | - | 2,500.00 | 2,500.00 | 2,500.00 |
| 532-06 | Revenue adjustment | - | - | - | - | - | - | - |
| 540-01 | Miscellaneous Revenue | - | - | 1,500.00 | - | 1,500.00 | 1,500.00 | 1,500.00 |
| | Other Fees And Misc. Revenue Total | **11,314.50** | - | **5,000.94** | - | **5,000.94** | **5,000.94** | **5,000.94** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter Fund Trans | - | - | - | - | - | - | - |
| | County Transfers Total | - | - | - | - | - | - | - |
| | Total Revenue Available | 13,363.19 | 13,363.19 | 6,868.00 | 1,867.06 | 6,868.00 | 6,868.00 | 6,868.00 |
| | Less Expenditures | - | (11,496.13) | (6,868.00) | - | (6,868.00) | (6,868.00) | (6,868.00) |
| | Balance Forward | 13,363.19 | 1,867.06 | - | 1,867.06 | - | - | - |

| 2360 Drug Law Enforcement and Education Fund Expenditures | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | **Actual Expense 2023-2024 <1>** | **Actual Expense 2024-2025 <2>** | **Budgeted Expense 2025-2026 <3>** | **Actual Expense 2025-2026 <4>** | **Official's Request 2026-2027 <5>** | **Board Proposed 2026-2027 <6>** | **Adopted 2026-2027 <7>** |
| **654-00** | **Misc Operation** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9103 | Drug Commission (Sheriff) | - | - | 200.00 | - | 200.00 | 200.00 | 200.00 |
| 2-9900 | Misc Operation | - | - | 200.00 | - | 200.00 | 200.00 | 200.00 |
| | Operating Expenses Total | **-** | **-** | **400.00** | **-** | **400.00** | **400.00** | **400.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0112 | Law Enforcement Supplies | - | 11,496.13 | 900.00 | - | 900.00 | 900.00 | 900.00 |
| | Supplies and Materials Total | **-** | **11,496.13** | **900.00** | **-** | **900.00** | **900.00** | **900.00** |
| | **Capital Outlay** | | | | | | | |
| 5-0300 | Machinery & Equip | - | - | 1,500.00 | - | 1,500.00 | 1,500.00 | 1,500.00 |
| 5-0303 | Safety Equipment | - | - | 1,500.00 | - | 1,500.00 | 1,500.00 | 1,500.00 |
| 5-1100 | Other Equipment | - | - | 2,568.00 | - | 2,568.00 | 2,568.00 | 2,568.00 |
| | Capital Outlay Total | **-** | **-** | **5,568.00** | **-** | **5,568.00** | **5,568.00** | **5,568.00** |
| | Total Expenditures | - | 11,496.13 | 6,868.00 | - | 6,868.00 | 6,868.00 | 6,868.00 |

| | 2375 Drug Testing Fund Revenues | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
| 271-00 | Net Fund Balance 7-1 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| | **COUNTY SHERIFF** | | | | | | | |
| 395-04 | Breath Analyzer Fees | - | - | 100.00 | - | 100.00 | 100.00 | 100.00 |
| 474-07 | Drug Testing | - | - | 180.00 | - | 180.00 | 180.00 | 180.00 |
| | County Sheriff Total | **-** | **-** | **280.00** | **-** | **280.00** | **280.00** | **280.00** |
| | Total Revenue Available | 20.00 | 20.00 | 300.00 | 20.00 | 300.00 | 300.00 | 300.00 |
| | Less Expenditures | - | - | (300.00) | - | (300.00) | (300.00) | (300.00) |
| | Balance Forward | 20.00 | 20.00 | - | 20.00 | - | - | - |

No assurance is provided on these financial statements.

## 2375 Drug Testing Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **654-00** | **Drug Testing Fund - Co** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-9075 | Expenditure Adjustments | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | 150.00 | - | 150.00 | 150.00 | 150.00 |
| | Operating Expenses Total | **-** | **-** | **150.00** | **-** | **150.00** | **150.00** | **150.00** |
| | **Capital Outlay** | | | | | | | |
| 5-1100 | Other Equipment | - | - | 150.00 | - | 150.00 | 150.00 | 150.00 |
| | Capital Outlay Total | **-** | **-** | **150.00** | **-** | **150.00** | **150.00** | **150.00** |
| | Total Expenditures | - | - | 300.00 | - | 300.00 | 300.00 | 300.00 |

## 2380 III Corps Drug Task Force Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance 7-1 | - | - | - | - | 460,735.75 | 460,735.75 | 460,735.75 |
| | **INTERGOVERNMENTAL FEDERAL** | | | | | | | |
| 351-01 | Interlocal government payment | - | - | 417,000.00 | 296,743.84 | 417,000.00 | 417,000.00 | 417,000.00 |
| 352-01 | Interlocal gov't services #1 | - | - | - | 300,000.00 | | | |
| | Intergovernmental Federal Total | **-** | **-** | **417,000.00** | **596,743.84** | **417,000.00** | **417,000.00** | **417,000.00** |
| | **OTHER FEES AND MISC REVENUE** | | | | | | | |
| 510-01 | Interest on investments | - | - | 8,000.00 | - | 8,000.00 | 8,000.00 | 8,000.00 |
| 532-03 | Refunds - misc | - | - | 2,000.00 | - | 2,000.00 | 2,000.00 | 2,000.00 |
| 534-01 | Contributions and donations | - | - | 2,500.00 | - | 2,500.00 | 2,500.00 | 2,500.00 |
| 540-01 | Miscellaneous Revenue | - | - | - | - | - | - | - |
| | Other Fees And Misc. Revenue Total | **-** | **-** | **12,500.00** | **-** | **12,500.00** | **12,500.00** | **12,500.00** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter Fund Trans | - | - | - | - | - | - | - |
| | County Transfers Total | - | - | - | - | - | - | - |
| | Total Revenue Available | - | - | 429,500.00 | 596,743.84 | 890,235.75 | 890,235.75 | 890,235.75 |
| | Less Expenditures | - | - | (429,500.00) | (136,008.09) | (909,213.29) | (909,213.29) | (909,213.29) |
| | Balance Forward | - | - | - | 460,735.75 | (18,977.54) | (18,977.54) | (18,977.54) |

## 2380 III Corps Drug Task Force Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **660-00** | **III Corps Drug Task Force** | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0305 | Clerical | - | - | 26,500.00 | 20,000.00 | 26,500.00 | 26,500.00 | 26,500.00 |
| 1-0343 | Investigator | - | - | 175,000.00 | 100,756.69 | 175,000.00 | 175,000.00 | 175,000.00 |
| | Personnel services total | **-** | **-** | **201,500.00** | **120,756.69** | **201,500.00** | **201,500.00** | **201,500.00** |
| | **Operating Expenses** | | | | | | | |
| 2-1600 | Other equipment repair | - | - | 5,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-1610 | Vehicle Equipment repair | | | 5,000.00 | | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-1751 | Dues, sub, reg, training & fees | | | 8,000.00 | 3,631.64 | 8,000.00 | 8,000.00 | 8,000.00 |
| 2-1760 | Convention Exp - Lodging & meals | - | - | 25,000.00 | 5,525.08 | 25,000.00 | 25,000.00 | 25,000.00 |
| 2-9900 | Misc - Buy Money | - | - | 25,000.00 | - | 25,000.00 | 25,000.00 | 25,000.00 |
| | Operating Expenses Total | **-** | **-** | **68,000.00** | **9,156.72** | **68,000.00** | **68,000.00** | **68,000.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | - | - | 5,000.00 | 280.18 | 5,000.00 | 5,000.00 | 5,000.00 |
| 3-0210 | Grease & Oil | | | 5,000.00 | 58.47 | 5,000.00 | 5,000.00 | 5,000.00 |
| 3-3112 | Law Enforcement supplies | | | 150,000.00 | 5,756.03 | 629,713.29 | 629,713.29 | 629,713.29 |
| | Supplies and Materials Total | **-** | **-** | **160,000.00** | **6,094.68** | **639,713.29** | **639,713.29** | **639,713.29** |
| | **Capital Outlay** | | | | | | | |
| 5-0300 | Machinery & Equip | - | - | - | - | - | - | - |
| 5-0303 | Safety Equipment | - | - | - | - | - | - | - |
| 5-1100 | Other Equipment | - | - | - | - | - | - | - |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | Total Expenditures | - | - | 429,500.00 | 136,008.09 | 909,213.29 | 909,213.29 | 909,213.29 |

## 2390 Drug Court Program Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance | 2,507.28 | 2,832.43 | 3,669.63 | 3,669.63 | 4,049.63 | 4,049.63 | 4,049.63 |
| | **OTHER FEES & MISC REVENUE** | | | | | | | |
| 474-50 | Drug Court Drug Testing Fees | - | - | 2,500.37 | - | 2,500.37 | 2,500.37 | 2,500.37 |
| 474-51 | Drug Court Supervision Fees | 1,625.00 | 1,005.00 | 3,000.00 | 710.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 540-01 | Misc Revenue | - | - | - | - | - | - | - |
| | Other Fees and Misc. Revenue Total | **1,625.00** | **1,005.00** | **5,500.37** | **710.00** | **5,500.37** | **5,500.37** | **5,500.37** |
| | Total Revenue Available | 4,132.28 | 3,837.43 | 9,170.00 | 4,379.63 | 9,550.00 | 9,550.00 | 9,550.00 |
| | Less Expenditures | (1,299.85) | (167.80) | (9,170.00) | (330.00) | (9,550.00) | (9,550.00) | (9,550.00) |
| | Balance Forward | 2,832.43 | 3,669.63 | - | 4,049.63 | - | - | - |

No assurance is provided on these financial statements.

## 2390 Drug Court Program Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **634-00** | **Drug Court Program** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1704 | Mileage Allowance | - | - | - | - | - | - | - |
| 2-1751 | Dues, Subs, Reg, & Training | - | - | 2,500.00 | - | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-1760 | Convention/Workshop Exp | - | - | - | - | - | - | - |
| 2-3030 | Drug and Alcohol Tests | - | - | 2,500.00 | - | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | 250.00 | - | 630.00 | 630.00 | 630.00 |
| | Operating Expenses Total | **-** | **-** | **5,250.00** | **-** | **5,630.00** | **5,630.00** | **5,630.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | - | - | 250.00 | - | 250.00 | 250.00 | 250.00 |
| 3-0120 | Program Supplies | 1,299.85 | 167.80 | 3,670.00 | 330.00 | 3,670.00 | 3,670.00 | 3,670.00 |
| | Supplies and Materials Total | **1,299.85** | **167.80** | **3,920.00** | **330.00** | **3,920.00** | **3,920.00** | **3,920.00** |
| | Total Expenditures | 1,299.85 | 167.80 | 9,170.00 | 330.00 | 9,550.00 | 9,550.00 | 9,550.00 |

## 2410 Federal Drug Law Enforcement Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance 7-1 | - | - | - | - | - | - | - |
| | **INTERGOVERNMENTAL FEDERAL** | | | | | | | |
| 330-40 | Drug Commission (Proceeds - Confiscated Articles) | - | - | 50,000.00 | - | 80,000.00 | 80,000.00 | 80,000.00 |
| | Intergovernmental Federal Total | **-** | **-** | **50,000.00** | **-** | **80,000.00** | **80,000.00** | **80,000.00** |
| | **OTHER FEES AND MISC REVENUE** | | | | | | | |
| 475-01 | Sale-Conveyance Vehicle Drugs | - | - | 25,000.00 | - | 25,000.00 | 25,000.00 | 25,000.00 |
| 475-03 | Proceeds - Confiscated Articles | - | - | 7,500.00 | - | 7,500.00 | 7,500.00 | 7,500.00 |
| 540-01 | Miscellaneous Revenue | - | - | 5,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| | Other Fees And Misc. Revenue Total | **-** | **-** | **37,500.00** | **-** | **37,500.00** | **37,500.00** | **37,500.00** |
| | Total Revenue Available | - | - | 87,500.00 | - | 117,500.00 | 117,500.00 | 117,500.00 |
| | Less Expenditures | - | - | (87,500.00) | - | (117,500.00) | (117,500.00) | (117,500.00) |
| | Balance Forward | - | - | - | - | - | - | - |

| 2410 Federal Drug Law Enforcement Fund Expenditures | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | **Actual Expense 2023-2024 <1>** | **Actual Expense 2024-2025 <2>** | **Budgeted Expense 2025-2026 <3>** | **Actual Expense 2025-2026 <4>** | **Official's Request 2026-2027 <5>** | **Board Proposed 2026-2027 <6>** | **Adopted 2026-2027 <7>** |
| **654-00** | **Misc Operation** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1751 | Dues, Subscriptions, Registration Fees | - | - | - | - | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-1766 | Continuing Education Costs | - | - | - | - | - | - | - |
| 2-9103 | Drug Commission | - | - | 2,500.00 | - | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-9900 | Misc Operation | - | - | 5,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| | Operating Expenses Total | **-** | **-** | **7,500.00** | **-** | **12,500.00** | **12,500.00** | **12,500.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0112 | Law Enforcement Supplies | - | - | 50,000.00 | - | 65,000.00 | 65,000.00 | 65,000.00 |
| | Supplies and Materials Total | **-** | **-** | **50,000.00** | **-** | **65,000.00** | **65,000.00** | **65,000.00** |
| | **Capital Outlay** | | | | | | | |
| 5-0300 | Machinery & Equip | - | - | 10,000.00 | - | 25,000.00 | 25,000.00 | 25,000.00 |
| 5-0303 | Safety Equipment | - | - | 5,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| 5-1100 | Other Equipment | - | - | 15,000.00 | - | 10,000.00 | 10,000.00 | 10,000.00 |
| | Capital Outlay Total | **-** | **-** | **30,000.00** | **-** | **40,000.00** | **40,000.00** | **40,000.00** |
| | Total Expenditures | - | - | 87,500.00 | - | 117,500.00 | 117,500.00 | 117,500.00 |

## 2420 DARE Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance | 542.12 | 542.12 | 2,052.12 | 2,052.12 | 4,446.85 | 4,446.85 | 4,446.85 |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 340-01 | State Grants | - | - | - | - | - | - | - |
| | Intergovernment State Total | - | - | - | - | - | - | - |
| | **OTHER FEES & MISC REVENUE** | | | | | | | |
| 395-18 | Contributions/Donations | - | 2,010.00 | 5,000.00 | 4,233.90 | 5,000.00 | 5,000.00 | 5,000.00 |
| 395-25 | Donations - other | - | - | - | - | - | - | - |
| 540-01 | Misc Revenue | - | - | 1,000.00 | - | 1,000.00 | 1,000.00 | 1,000.00 |
| | Other Fees and Misc. Revenue Total | **-** | **2,010.00** | **6,000.00** | **4,233.90** | **6,000.00** | **6,000.00** | **6,000.00** |
| | Total Revenue Available | 542.12 | 2,552.12 | 8,052.12 | 6,286.02 | 10,446.85 | 10,446.85 | 10,446.85 |
| | Less Expenditures | - | (500.00) | (8,052.12) | (1,839.17) | (10,446.85) | (10,446.85) | (10,446.85) |
| | Balance Forward | 542.12 | 2,052.12 | - | 4,446.85 | - | - | - |

## 2420 DARE Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **667-00** | **Dare Program** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1704 | Mileage Allowance (Volunteers) | - | - | - | - | - | - | - |
| 2-1751 | Dues, Subs, Reg, & Training | - | - | - | - | - | - | - |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | 3,052.12 | - | 1,905.75 | 1,905.75 | 1,905.75 |
| | Operating Expenses Total | **-** | **-** | **3,052.12** | **-** | **1,905.75** | **1,905.75** | **1,905.75** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | - | - | - | - | - | - | - |
| 3-0140 | Grant Supplies | - | - | - | - | - | - | - |
| 3-0156 | Resource Materials | - | 500.00 | 5,000.00 | 1,839.17 | 8,541.10 | 8,541.10 | 8,541.10 |
| | Supplies and Materials Total | **-** | **500.00** | **5,000.00** | **1,839.17** | **8,541.10** | **8,541.10** | **8,541.10** |
| | Total Expenditures | - | 500.00 | 8,052.12 | 1,839.17 | 10,446.85 | 10,446.85 | 10,446.85 |

No assurance is provided on these financial statements.

## 2430 Canine (K-9) Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance | 1,170.00 | 1,691.00 | 514.00 | 514.00 | 307.29 | 307.29 | 307.29 |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 340-01 | State Grants | - | - | - | - | - | - | - |
| | Intergovernment State Total | - | - | - | - | - | - | - |
| | **OTHER FEES & MISC REVENUE** | | | | | | | |
| 395-24 | Donations - K9 dog | 521.00 | 2,000.00 | 2,500.00 | - | 2,500.00 | 2,500.00 | 2,500.00 |
| 534-01 | Contributions/Donations | - | - | 4,500.00 | - | 4,500.00 | 4,500.00 | 4,500.00 |
| 540-01 | Misc Revenue | - | - | - | - | - | - | - |
| | Other Fees and Misc. Revenue Total | **521.00** | **2,000.00** | **7,000.00** | **-** | **7,000.00** | **7,000.00** | **7,000.00** |
| | Total Revenue Available | 1,691.00 | 3,691.00 | 7,514.00 | 514.00 | 7,307.29 | 7,307.29 | 7,307.29 |
| | Less Expenditures | - | (3,177.00) | (7,514.00) | (206.71) | (7,307.29) | (7,307.29) | (7,307.29) |
| | Balance Forward | 1,691.00 | 514.00 | - | 307.29 | - | - | - |

No assurance is provided on these financial statements.

## 2430 Canine (K-9) Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **651-00** | **Canine (K-9)** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1704 | Mileage Allowance (Volunteers) | - | - | - | - | - | - | - |
| 2-1751 | Dues, Subs, Reg, & Training | - | - | - | - | - | - | - |
| 2-1760 | Convention/Workshop Exp | - | - | - | - | - | - | - |
| 2-1850 | K-9 Costs | - | 1,680.00 | 5,500.00 | 206.71 | 5,500.00 | 5,500.00 | 5,500.00 |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | 1,497.00 | 1,014.00 | - | 807.29 | 807.29 | 807.29 |
| | Operating Expenses Total | **-** | **3,177.00** | **6,514.00** | **206.71** | **6,307.29** | **6,307.29** | **6,307.29** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | - | - | - | - | - | - | - |
| 3-0120 | Grant Supplies | - | - | - | - | - | - | - |
| 3-0156 | Resource Materials | - | - | 1,000.00 | - | 1,000.00 | 1,000.00 | 1,000.00 |
| | Supplies and Materials Total | **-** | **-** | **1,000.00** | **-** | **1,000.00** | **1,000.00** | **1,000.00** |
| | Total Expenditures | - | 3,177.00 | 7,514.00 | 206.71 | 7,307.29 | 7,307.29 | 7,307.29 |

## 2500 Diversion Program-Youth Services Grant Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance | 16,981.99 | 3,765.70 | - | - | - | - | - |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 340-01 | State Grants | - | - | - | - | 5,000.00 | 5,000.00 | 5,000.00 |
| | Intergovernment State Total | **-** | **-** | **-** | **-** | **5,000.00** | **5,000.00** | **5,000.00** |
| | **OTHER FEES & MISC REVENUE** | | | | | | | |
| 540-01 | Misc Revenue | - | - | - | - | - | - | - |
| | Other Fees and Misc. Revenue Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter Fund Trans from 2355 Diversion | - | - | - | - | - | - | - |
| | County Transfers Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | Total Revenue Available | 16,981.99 | 3,765.70 | - | - | 5,000.00 | 5,000.00 | 5,000.00 |
| | Less Expenditures | (13,216.29) | (3,765.70) | - | - | (5,000.00) | (5,000.00) | (5,000.00) |
| | Balance Forward | 3,765.70 | - | - | - | - | - | - |

| 2500 Diversion Program-Youth Services Grant Fund Expenditures | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
| **676-00** | **Diversion Program-Youth Services Grant** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0500 | Utilities - Clients | 383.42 | - | - | - | - | - | - |
| 2-1700 | Travel Expenses - Clients | - | 40.30 | - | - | - | - | - |
| 2-1702 | Lodging - Clients | 3,194.00 | 55.00 | - | - | - | - | - |
| 2-1704 | Mileage Allowance (CB Arrive) | 192.04 | - | - | - | - | - | - |
| 2-1751 | Dues, Subs, Reg, & Training | - | - | - | - | - | - | - |
| 2-1760 | Convention/Workshop Exp | - | - | - | - | - | - | - |
| 2-2501 | Grant - Consultant | 8,072.01 | 3,670.40 | - | - | - | - | - |
| 2-2502 | Grant - Comprehensive Plan | - | - | - | - | - | - | - |
| 2-2700 | Emergency Relief | - | - | - | - | - | - | - |
| 2-2950 | Provisions & Clothing - Clients | - | - | - | - | - | - | - |
| 2-5016 | Day Care Costs | - | - | - | - | - | - | - |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | 1,374.82 | - | - | - | 5,000.00 | 5,000.00 | 5,000.00 |
| | Operating Expenses Total | **13,216.29** | **3,765.70** | **-** | **-** | **5,000.00** | **5,000.00** | **5,000.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | - | - | - | - | - | - | - |
| 3-0120 | Program Supplies | - | - | - | - | - | - | - |
| 3-0150 | Miscellaneous Supplies | - | - | - | - | - | - | - |
| | Supplies and Materials Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Capital Outlay** | | | | | | | |
| 5-0500 | Office Equipment | - | - | - | - | - | - | - |
| 5-0502 | Data Processing Equipment/Software | - | - | - | - | - | - | - |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 7-0200 | Inter Fund transfer to General (Arrive wages) | - | - | - | - | - | - | - |
| | County Transfers Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | Total Expenditures | 13,216.29 | 3,765.70 | - | - | 5,000.00 | 5,000.00 | 5,000.00 |

| | 2512 Victim's Assistance Program Fund - Revenues | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance | 8,339.39 | - | - | - | - | - | - |
| | | | | | | | | |
| | **INTERGOVERNMENT FEDERAL** | | | | | | | |
| 330-30 | Crime Commission | - | - | - | - | - | - | - |
| 339-01 | Other Federal Grants | - | - | - | - | - | - | - |
| | Intergovernment Federal Total | - | - | - | - | - | - | - |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 340-01 | State Grants | - | - | - | - | 3,600.00 | - | - |
| | Intergovernment State Total | - | - | - | - | **3,600.00** | - | - |
| | **OTHER FEES & MISC REVENUE** | | | | | | | |
| 532-06 | Revenue Adjustment | - | - | - | - | - | - | - |
| 534-01 | Contributions/Donations | - | - | - | - | 2,400.00 | - | - |
| 540-01 | Misc Revenue | - | - | - | - | - | - | - |
| | Other Fees and Misc. Revenue Total | - | - | - | - | **2,400.00** | - | - |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-01 | InterFund Transfers from CASA | - | - | - | - | - | - | - |
| | County Transfers Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Revenue Available | 8,339.39 | - | - | - | 6,000.00 | - | - |
| | Less Expenditures | (8,339.39) | - | - | - | (6,000.00) | - | - |
| | Balance Forward | - | - | - | - | - | - | - |

No assurance is provided on these financial statements.

| | 2512 Victim's Assistance Program Fund - Expenditures | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **839-00** | **County Relief** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-1701 | Meals | - | - | - | - | 1,000.00 | - | - |
| 2-1702 | Lodging | 8,339.39 | - | - | - | 5,000.00 | - | - |
| 2-1703 | Transportation - Commercial | - | - | - | - | - | - | - |
| 2-1903 | Medical Treatment | - | - | - | - | - | - | - |
| 2-2700 | Emergency Relief | - | - | - | - | - | - | - |
| 2-2950 | Provisions & Clothing | - | - | - | - | - | - | - |
| 2-2951 | Rent & Fuel Client Services | - | - | - | - | - | - | - |
| 2-5016 | Day Care Costs - Foster Care | - | - | - | - | - | - | - |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | - | - | - | - | - |
| | Operating Expenses Total | **8,339.39** | **-** | **-** | **-** | **6,000.00** | **-** | **-** |
| | Total Expenditures | 8,339.39 | - | - | - | 6,000.00 | - | - |

| 2575 Disaster Fund - Revenues | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | **Actual Revenue 2023-2024 <1>** | **Actual Revenue 2024-2025 <2>** | **Budgeted Revenue 2025-2026 <3>** | **Actual Revenue 2025-2026 <4>** | **Official's Request 2026-2027 <5>** | **Board Proposed 2026-2027 <6>** | **Adopted 2026-2027 <7>** |
| 271-00 | Net Fund Balance | 397,933.83 | - | - | - | - | - | - |
| | | | | | | | | |
| | **INTERGOVERNMENTAL FEDERAL** | | | | | | | |
| 334-01 | Emergency Flood Relief | - | - | - | - | - | - | - |
| 334-02 | Natural Disaster Relief | - | - | - | - | - | - | - |
| 334-03 | Natural Disaster Relief (Townships) | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Intergovernmental Federal Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 341-02 | Emergency State Aid | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Intergovernment State Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-01 | InterFund Transfers from Inheritance Fund | - | - | - | - | - | - | - |
| 590-02 | InterFund Transfers from Public Works Fund | - | - | - | - | - | - | - |
| | | | | | | | | |
| | County Transfers Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Total Revenue Available | 397,933.83 | - | - | - | - | - | - |
| | Less Expenditures | (397,933.83) | - | - | - | - | - | - |
| | Balance Forward | - | - | - | - | - | - | - |

## 2575 Disaster Fund - Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **687-00** | **Infrastructure Damage/Disaster Recov Fund** | | | | | | | |
| | **Supplies & Materials** | | | | | | | |
| 3-0202 | Crushed Rock | - | - | - | - | - | - | - |
| | | | | | | - | | |
| | Supplies & Materials Total | - | - | - | - | - | - | - |
| | **Capital Outlay** | | | | | | | |
| 5-1207 | Structures, Pipes & Box Culverts | - | - | - | - | - | - | - |
| 5-1212 | Miscellaneous Road Contracts | - | - | - | - | - | - | - |
| 5-1216 | Gravel Surfacing | - | - | - | - | - | - | - |
| 5-1501 | Legal Fees | - | - | - | - | - | - | - |
| | Capital Outlay Total | - | - | - | - | - | - | - |
| | **Transfers** | | | | | | | |
| 7-0200 | InterFund Trans to Inheritance | 397,933.83 | - | - | - | - | - | - |
| | Transfer Total | **397,933.83** | - | - | - | - | - | - |
| | Total Expenditures | 397,933.83 | - | - | - | - | - | - |

| | 2580 COVID American Rescue Plan Fund - Revenues | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | **Actual Revenue 2023-2024 <1>** | **Actual Revenue 2024-2025 <2>** | **Budgeted Revenue 2025-2026 <3>** | **Actual Revenue 2025-2026 <4>** | **Official's Request 2026-2027 <5>** | **Board Proposed 2026-2027 <6>** | **Adopted 2026-2027 <7>** |
| 271-00 | Net Fund Balance | 714,410.69 | 691,274.00 | - | - | - | - | - |
| | **INTERGOVERNMENTAL FEDERAL** | | | | | | | |
| 339-25 | American Rescue Plan Act | - | - | - | - | - | - | - |
| | Intergovernmental Federal Total | - | - | - | - | - | - | - |
| | **OTHER FEES AND MISC. REVENUE** | | | | | | | |
| 510-01 | Interest on Investments | 8,273.35 | - | - | - | - | - | - |
| 540-01 | Miscellaneous | - | - | - | - | - | - | - |
| | Other Fees and Misc. Revenue Total | **8,273.35** | - | - | - | - | - | - |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-01 | InterFund Transfers from Inheritance Fund | - | - | - | - | - | - | - |
| 590-02 | InterFund Transfers from / to ?? | (31,410.04) | - | - | - | - | - | - |
| | County Transfers Total | **(31,410.04)** | - | - | - | - | - | - |
| | Total Revenue Available | 691,274.00 | 691,274.00 | - | - | - | - | - |
| | Less Expenditures | - | (691,274.00) | - | - | - | - | - |
| | Balance Forward | 691,274.00 | - | - | - | - | - | - |

No assurance is provided on these financial statements.

| 2580 COVID American Rescue Plan Fund - Expenditures | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | **Actual Expense 2023-2024 <1>** | **Actual Expense 2024-2025 <2>** | **Budgeted Expense 2025-2026 <3>** | **Actual Expense 2025-2026 <4>** | **Official's Request 2026-2027 <5>** | **Board Proposed 2026-2027 <6>** | **Adopted 2026-2027 <7>** |
| **900-00** | **COVID American Resuce Plan** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-2700 | Emergency Relief | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | - | - | - | - | - | - |
| | Operating Expenses Total | - | - | - | - | - | - | - |
| | **Supplies and Materials** | | | | | | | |
| 3-0150 | Miscellaneous Supplies | - | - | - | - | - | - | - |
| | Supplies and Materials Total | - | - | - | - | - | - | - |
| | **Capital Outlay** | | | | | | | |
| 5-0220 | Courthouse Building (window replacement) | - | 566,592.00 | - | - | - | - | - |
| 5-0311 | Public Safety Radio System Project | - | - | - | - | - | - | - |
| 5-0502 | Data Processing Equipment/Software | - | - | - | - | - | - | - |
| | Capital Outlay Total | - | **566,592.00** | - | - | - | - | - |
| | **Transfers** | | | | | | | |
| 7-0209 | Interfd Trans to 940 Public Safety Radio System | - | 124,682.00 | - | - | - | - | - |
| | Transfer Total | - | **124,682.00** | - | - | - | - | - |
| | Total Expenditures | - | 691,274.00 | - | - | - | - | - |

| 2700 Inheritance Fund Revenues | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
| 271-00 | Net Fund Balance 7-1 | 3,435,362.22 | 3,974,423.34 | 2,909,841.78 | 2,909,841.78 | 1,997,097.26 | 1,997,097.26 | 1,997,097.26 |
| | **TAXES** | | | | | | | |
| 310-01 | Inheritance Taxes | 1,781,814.79 | 1,107,953.75 | 1,000,000.00 | 1,260,070.02 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 |
| 310-02 | Interest On Inheritance Taxes | 9,297.36 | 1,884.58 | 10,000.00 | 2,982.68 | 10,000.00 | 10,000.00 | 10,000.00 |
| 310-03 | Penalty on Inheritance Tax | 31.63 | 580.11 | - | 743.42 | - | - | - |
| | Taxes Total | **1,791,143.78** | **1,110,418.44** | **1,010,000.00** | **1,263,796.12** | **1,010,000.00** | **1,010,000.00** | **1,010,000.00** |
| | **OTHER FEES AND MISC REVENUE** | | | | | | | |
| 532-06 | Revenue Adjustment | - | - | - | - | - | - | - |
| 540-01 | Miscellaneous Revenue | - | - | - | - | - | - | - |
| | Other Fees and Misc Revenue Total | - | - | - | - | - | - | - |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter-Fund-Trans from Disaster fund | 397,933.83 | - | - | - | - | - | - |
| | Inter-Fund-Trans (from General)??? | - | - | - | - | - | - | - |
| | County Transfers Total | **397,933.83** | - | - | - | - | - | - |
| | Total Revenue Available | 5,624,439.83 | 5,084,841.78 | 3,919,841.78 | 4,173,637.90 | 3,007,097.26 | 3,007,097.26 | 3,007,097.26 |
| | Less Expenditures | (1,650,016.49) | (2,175,000.00) | (3,919,841.78) | (2,176,540.64) | (3,007,097.26) | (3,007,097.26) | (3,007,097.26) |
| | Balance Forward | 3,974,423.34 | 2,909,841.78 | - | 1,997,097.26 | - | - | - |

No assurance is provided on these financial statements.

## 2700 Inheritance Tax Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **600-00** | **Various** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | 16.49 | - | 1,744,841.78 | 1,540.64 | 832,097.26 | 832,097.26 | 832,097.26 |
| | Operating Expenses Total | **16.49** | **-** | **1,744,841.78** | **1,540.64** | **832,097.26** | **832,097.26** | **832,097.26** |
| | **Capital Outlay** | | | | | | | |
| 5-0311 | Public Safety Radio System Project? | - | - | - | - | - | - | - |
| | Capital Outlay Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **Transfers** | | | | | | | |
| 7-0201 | Interfund Trans to General | - | - | - | - | - | - | - |
| 7-0203 | Interfund Trans to Juvenile Div | - | - | - | - | - | - | - |
| 7-0205 | Interfund Trans to County Transportation | - | - | - | - | - | - | - |
| 7-0206 | Interfund Trans to County Building | 150,000.00 | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 |
| 7-0207 | Interfund Trans to (970 PW - Road) | - | - | - | - | - | - | - |
| 7-0208 | Interfund Trans to (970 PW - Special Road) | - | - | - | - | - | - | - |
| 7-0209 | Interfund Trans to 940 Public Safety Radio System | 1,500,000.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 |
| 7-0211 | Interfund Trans to E911 | - | - | - | - | - | - | - |
| 7-0213 | Interfund Trans to Flood Control | - | - | - | - | - | - | - |
| 7-0216 | Interfund Trans to Disaster Fund | - | - | - | - | - | - | - |
| 7-0222 | InterFund Trans to Emergence Management | - | - | - | - | - | - | - |
| | Transfer Total | **1,650,000.00** | **2,175,000.00** | **2,175,000.00** | **2,175,000.00** | **2,175,000.00** | **2,175,000.00** | **2,175,000.00** |
| | Total all Expenditures | 1,650,016.49 | 2,175,000.00 | 3,919,841.78 | 2,176,540.64 | 3,007,097.26 | 3,007,097.26 | 3,007,097.26 |

No assurance is provided on these financial statements.

| | 2910 911 Emergency Services Fund Revenues | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | **Actual Revenue 2023-2024** | **Actual Revenue 2024-2025** | **Budgeted Revenue 2025-2026** | **Actual Revenue 2025-2026** | **Official's Request 2026-2027** | **Board Proposed 2026-2027** | **Adopted 2026-2027** |
| | | **<1>** | **<2>** | **<3>** | **<4>** | **<5>** | **<6>** | **<7>** |
| 271-00 | Net Fund Balance 7-1 | 130,809.27 | 141,694.73 | 171,871.15 | 171,871.15 | 207,832.76 | 207,832.76 | 207,832.76 |
| | **INTERGOVERNMENTAL FEDERAL** | | | | | | | |
| 339-06 | Emergency Management Grant | - | - | - | - | - | - | - |
| | Intergovernmental Federal Total | - | - | - | - | - | - | - |
| | **COUNTY SHERIFF** | | | | | | | |
| 349-55 | 911 Surcharges | 45,754.74 | 41,861.13 | 50,000.00 | 40,032.58 | 40,000.00 | 40,000.00 | 40,000.00 |
| 395-09 | 911 Surcharges | - | - | - | - | - | - | - |
| | County Sheriff Total | **45,754.74** | **41,861.13** | **50,000.00** | **40,032.58** | **40,000.00** | **40,000.00** | **40,000.00** |
| | **OTHER FEES AND MISC REVENUE** | | | | | | | |
| 450-04 | Telephone/Communications | - | 1,320.98 | - | - | - | - | - |
| 500-01 | Lease/Rental Revenue | 32,006.10 | 35,926.89 | 25,000.85 | 40,138.19 | 25,000.85 | 25,000.85 | 25,000.85 |
| 534-01 | Contributions & Donations | - | - | - | - | - | - | - |
| 540-01 | Miscellaneous | 164.00 | - | - | - | - | - | - |
| | Other Fees and Misc Revenue Total | **32,170.10** | **37,247.87** | **25,000.85** | **40,138.19** | **25,000.85** | **25,000.85** | **25,000.85** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-01 | Inter-Fund from 5907 | - | - | - | - | - | - | - |
| | (For Emergemcy Services Fund) | | | | | | | |
| 590-02 | Inter-Fund from 2913 E911 Wireless Fund | - | - | - | - | - | - | - |
| | County Transfers Total | - | - | - | - | - | - | - |
| | Total Revenue Available | 208,734.11 | 220,803.73 | 246,872.00 | 252,041.92 | 272,833.61 | 272,833.61 | 272,833.61 |
| | Less Expenditures | (67,039.38) | (48,932.58) | (246,872.00) | (44,209.16) | (272,833.61) | (272,833.61) | (272,833.61) |
| | Balance Forward | 141,694.73 | 171,871.15 | - | 207,832.76 | - | - | - |

## 2910 911 Emergency Services Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **690-00** | **911** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0200 | Telephone Service | 21,168.61 | 5,280.28 | 60,000.00 | 2,515.46 | 60,000.00 | 60,000.00 | 60,000.00 |
| 2-0206 | Emergency Phone - 911 | 690.00 | - | 5,000.00 | - | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-0500 | Utilities | 2,230.16 | 2,534.26 | 10,000.00 | 7,439.09 | 10,000.00 | 10,000.00 | 10,000.00 |
| 2-0609 | Obsolete | - | - | - | - | - | | |
| 2-1200 | Maintenance & Repairs | 39,499.71 | 35,031.27 | 75,000.00 | 32,705.86 | 75,000.00 | 75,000.00 | 75,000.00 |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | 2,360.70 | 4,995.40 | 36,872.00 | 42.30 | 62,833.61 | 62,833.61 | 62,833.61 |
| | Operating Expenses Total | **65,949.18** | **47,841.21** | **186,872.00** | **42,702.71** | **212,833.61** | **212,833.61** | **212,833.61** |
| | **Supplies and Materials** | | | | | | | |
| 3-0301 | Signs | - | - | 10,000.00 | - | 10,000.00 | 10,000.00 | 10,000.00 |
| | Supplies and Materials Total | **-** | **-** | **10,000.00** | **-** | **10,000.00** | **10,000.00** | **10,000.00** |
| | **Capital Outlay** | | | | | | | |
| 5-0103 | Land Purchase | - | - | - | - | - | - | - |
| 5-0311 | Radio Equipment | - | - | - | 415.37 | - | - | - |
| 5-0555 | Emergency Phone 911 Equip | 1,090.20 | 1,091.37 | 50,000.00 | 1,091.08 | 50,000.00 | 50,000.00 | 50,000.00 |
| | Capital Outlay Total | **1,090.20** | **1,091.37** | **50,000.00** | **1,506.45** | **50,000.00** | **50,000.00** | **50,000.00** |
| | Total Expenditures | 67,039.38 | 48,932.58 | 246,872.00 | 44,209.16 | 272,833.61 | 272,833.61 | 272,833.61 |

## 2913 911 Wireless Service Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance 7-1 | 246,811.51 | 246,561.72 | 202,743.09 | 202,743.09 | 154,774.43 | 154,774.43 | 154,774.43 |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 347-60 | 911 Wireless Service | - | - | - | - | - | - | - |
| 349-60 | 911 Enhanced Wireless Service | 68,180.09 | 61,594.59 | 61,600.91 | 72,835.62 | 60,000.43 | 60,000.43 | 60,000.43 |
| | Intergovernment State Total | **68,180.09** | **61,594.59** | **61,600.91** | **72,835.62** | **60,000.43** | **60,000.43** | **60,000.43** |
| | **OTHER FEES AND MISC REVENUE** | | | | | | | |
| 532-06 | Revenue Adjustment | - | - | - | - | - | - | - |
| 534-01 | Contributions & Donations | - | - | - | - | - | - | - |
| 540-01 | Miscellaneous | - | 55.90 | - | 310.30 | - | - | - |
| | Other Fees and Misc Revenue Total | **-** | **55.90** | **-** | **310.30** | **-** | **-** | **-** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter-Fund from Inheritance | - | - | - | - | - | - | - |
| | County Transfers Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | Total Revenue Available | 314,991.60 | 308,212.21 | 264,344.00 | 275,889.01 | 214,774.86 | 214,774.86 | 214,774.86 |
| | Less Expenditures | (68,429.88) | (105,469.12) | (264,344.00) | (121,114.58) | (214,774.86) | (214,774.86) | (214,774.86) |
| | Balance Forward | 246,561.72 | 202,743.09 | - | 154,774.43 | - | - | - |

No assurance is provided on these financial statements.

| 2913 911 Wireless Service Fund Expenditures | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
| **690-00** | **911 Wireless Service** | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0342 | Dispatch Salary | - | - | 15,000.00 | - | 15,000.00 | 15,000.00 | 15,000.00 |
| | Personal Services Total | - | - | 15,000.00 | - | 15,000.00 | 15,000.00 | 15,000.00 |
| | **Operating Expenses** | | | | | | | |
| 2-0206 | Emergency Phone - 911 | 2,310.00 | 3,600.00 | 10,000.00 | 3,600.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-0500 | Utilities | - | - | - | - | - | - | - |
| 2-1200 | Maintenance & Repairs | 3,497.45 | 3,000.00 | 10,000.00 | 11,153.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 2-1751 | Dues, Subs, Reg & Training | - | - | - | 8,452.90 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-9900 | Miscellaneous | 3,787.53 | 16,894.32 | 45,000.00 | 10,565.74 | 10,000.00 | 10,000.00 | 10,000.00 |
| | Operating Expenses Total | **9,594.98** | **23,494.32** | **65,000.00** | **33,771.64** | **30,000.00** | **30,000.00** | **30,000.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0301 | Signs | - | - | 2,000.00 | - | 2,000.00 | 2,000.00 | 2,000.00 |
| | Supplies and Materials Total | **-** | **-** | **2,000.00** | **-** | **2,000.00** | **2,000.00** | **2,000.00** |
| | **Capital Outlay** | | | | | | | |
| 5-0311 | Radio Equipment | - | - | 65,000.00 | - | 65,000.00 | 65,000.00 | 65,000.00 |
| 5-0315 | Data Processing Equipment | 4,885.50 | 19,009.56 | 60,000.00 | 44,010.32 | 60,000.00 | 60,000.00 | 60,000.00 |
| 5-0555 | Emergency Phone 911 Equip | - | 62,965.24 | 57,344.00 | 43,332.62 | 42,774.86 | 42,774.86 | 42,774.86 |
| | Capital Outlay Total | **4,885.50** | **81,974.80** | **182,344.00** | **87,342.94** | **167,774.86** | **167,774.86** | **167,774.86** |
| | **Transfers** | | | | | | | |
| 7-0200 | Interfund Trans to General Fund Disp Wgs | 53,949.40 | - | - | - | - | - | - |
| | Interfund Trans Total | 53,949.40 | - | - | - | - | - | - |
| | Total Expenditures | 68,429.88 | 105,469.12 | 264,344.00 | 121,114.58 | 214,774.86 | 214,774.86 | 214,774.86 |

| | 2915 Emergency Management Fund Revenues | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance 7-1 | 13,942.33 | 20,079.12 | 7,066.74 | 7,066.74 | 8,669.49 | 8,669.49 | 8,669.49 |
| | | | | | | **MOVED INTO GENERAL FUND - #693** | | |
| | **INTERGOVERNMENTAL FEDERAL** | | | | | | | |
| 334-03 | Natural Disaster Relief (Woodcliff) | - | - | - | - | - | - | - |
| 339-06 | Federal Emergence Management | 12,916.20 | 1,518.21 | 5,000.00 | - | - | - | - |
| 339-07 | EMPG Funds | 27,158.00 | 34,122.28 | 27,500.00 | 8,007.71 | - | - | - |
| 339-09 | Disaster Relief Funds | - | - | - | - | - | - | - |
| 349-50 | Hazard Mitigation | - | - | - | - | - | - | - |
| | Intergovernmental Federal Total | **40,074.20** | **35,640.49** | **32,500.00** | **8,007.71** | **-** | **-** | **-** |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 350-01 | Grants | - | - | - | - | - | - | - |
| | Intergovernment State Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | **OTHER FEES AND MISC. REVENUE** | | | | | | | |
| 510-01 | Interest on Investments | - | - | - | - | - | - | - |
| 540-01 | Miscellaneous | - | 93.98 | 17,433.26 | - | - | - | - |
| | Other Fees and Misc. Revenue Total | **-** | **93.98** | **17,433.26** | **-** | **-** | **-** | **-** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | InterFund Transfer From General | 35,234.67 | 35,000.00 | 93,516.00 | 134,950.96 | (8,669.49) | (8,669.49) | (8,669.49) |
| | County Transfers Total | **35,234.67** | **35,000.00** | **93,516.00** | **134,950.96** | **(8,669.49)** | **(8,669.49)** | **(8,669.49)** |
| | Total Revenue Available | 89,251.20 | 90,813.59 | 150,516.00 | 150,025.41 | - | - | - |
| | Less Expenditures | (69,172.08) | (83,746.85) | (150,516.00) | (141,355.92) | - | - | - |
| | Balance Forward | 20,079.12 | 7,066.74 | - | 8,669.49 | - | - | - |

| 2915 Emergency Management Fund Expenditures | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
| **653-00** | **Emergency Management** | | | | | | | |
| | | | | | | **MOVED INTO GENERAL FUND - #693** | | |
| | **Personal Services** | | | | | | | |
| 1-0100 | Officials Salary | 60,861.00 | 68,270.15 | 75,000.00 | 75,000.00 | - | - | - |
| 1-0803 | Insurance Premiums - County Share | - | - | - | - | - | - | - |
| 1-0804 | Group Life | - | - | - | - | - | - | - |
| 1-0901 | Regular (County Share) Ret | - | - | - | - | - | - | - |
| 1-1000 | Soc Sec County Share (O.A.S.I.) | - | - | - | - | - | - | - |
| | Personal Services Total | **60,861.00** | **68,270.15** | **75,000.00** | **75,000.00** | **-** | **-** | **-** |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-0200 | Telephone Service | 261.26 | 308.61 | 350.00 | 279.41 | - | - | - |
| 2-0210 | Cell phone | 56.42 | - | - | 121.62 | - | - | - |
| 2-1701 | Meals | - | - | 500.00 | - | - | - | - |
| 2-1702 | Lodging | 1,915.75 | 1,142.15 | 1,700.00 | 717.00 | - | - | - |
| 2-1704 | Mileage | 3,509.79 | 2,153.73 | - | - | - | - | - |
| 2-1751 | Dues, Subs, Reg & Training | 1,522.00 | 1,585.21 | 1,500.00 | 493.00 | - | - | - |
| 2-2500 | Contractual Services | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | 397.99 | - | 400.00 | - | - | - | - |
| 2-9901 | Miscellaneous (Natural Disaster Relief Woodcliff) | - | - | - | - | - | - | - |
| | Operating Expenses Total | **7,663.21** | **5,189.70** | **4,450.00** | **1,611.03** | **-** | **-** | **-** |
| | **Supplies and Materials** | | | | | | | |
| 3-0101 | Office Supplies | 253.99 | 154.00 | 500.00 | 137.73 | - | - | - |
| 3-0209 | Fuel - Auto | - | - | 3,000.00 | 528.95 | - | - | - |
| | Supplies and Materials Total | **253.99** | **154.00** | **3,500.00** | **666.68** | **-** | **-** | **-** |
| | **Capital Outlay** | | | | | | | |
| 5-0103 | Land Purchase | - | - | - | - | - | - | - |
| 5-0303 | Safety Equipment | 93.98 | 233.00 | 2,000.00 | (31,410.83) | - | - | - |
| 5-0311 | Radio Equipment | 88.00 | - | 8,000.00 | 7,584.57 | - | - | - |
| 5-0555 | E911 Equipment | 211.90 | 9,900.00 | 6,750.00 | 6,420.79 | - | - | - |
| 5-1100 | Technical Equipment | - | - | 2,300.00 | 652.85 | - | - | - |
| 5-0302 | Vehicles | - | - | 48,516.00 | 80,830.83 | - | - | - |
| | Capital Outlay Total | **393.88** | **10,133.00** | **67,566.00** | **64,078.21** | **-** | **-** | **-** |
| | Total Expenditures | 69,172.08 | 83,746.85 | 150,516.00 | 141,355.92 | - | - | - |

No assurance is provided on these financial statements.

## 2965 Correctional Center Commissary Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Rev - AMENDED 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balances | 119,495.05 | 59,730.16 | 69,325.90 | 69,325.90 | 66,786.48 | 66,786.48 | 66,786.48 |
| | | | | | | | | |
| | **OTHER FEES & MISC REVENUE** | | | | | | | |
| 530-03 | Sale of Commissary | - | - | - | - | - | - | - |
| 530-06 | Sale of Commissary | 145,001.32 | 138,555.55 | 150,000.00 | 140,036.04 | 150,000.00 | 150,000.00 | 150,000.00 |
| 530-07 | Sale of Phone Card | 229,142.38 | 191,226.52 | 200,000.00 | 164,476.77 | 200,000.00 | 200,000.00 | 200,000.00 |
| 540-01 | Miscellaneous Revenue | 12,662.50 | 10,538.53 | 13,674.10 | 12,408.79 | 13,000.00 | 13,000.00 | 13,000.00 |
| | | | | | | | | |
| | Total Fees & Misc Revenue | **386,806.20** | **340,320.60** | **363,674.10** | **316,921.60** | **363,000.00** | **363,000.00** | **363,000.00** |
| | | | | | | | | |
| | Total Revenue Available | 506,301.25 | 400,050.76 | 433,000.00 | 386,247.50 | 429,786.48 | 429,786.48 | 429,786.48 |
| | Less Expenditures | (446,571.09) | (330,724.86) | (433,000.00) | (319,461.02) | (429,786.48) | (429,786.48) | (429,786.48) |
| | Balance Forward | 59,730.16 | 69,325.90 | - | 66,786.48 | - | - | - |

## 2965 Correctional Center Commissary Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Exp - AMENDED 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **671-00** | **Correctional Center Commissary** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postage | - | - | - | - | - | - | - |
| 2-0200 | Telephone Service | 200,465.11 | 165,287.61 | 200,000.00 | 136,955.53 | 175,000.00 | 175,000.00 | 175,000.00 |
| 2-1014 | Notary Charges | - | - | - | - | - | - | - |
| 2-1909 | Calling Cards | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous Expenses | 8,078.35 | 13,963.87 | 24,000.00 | 13,822.05 | 24,000.00 | 24,000.00 | 24,000.00 |
| 2-9901 | Miscellaneous - Pizza Night | 87,568.98 | 10,175.68 | 7,000.00 | 11,093.69 | 10,000.00 | 10,000.00 | 10,000.00 |
| | Operating Expenses Total | **296,112.44** | **189,427.16** | **231,000.00** | **161,871.27** | **209,000.00** | **209,000.00** | **209,000.00** |
| | **Supplies and Materials** | | | | | | | |
| 3-0100 | Stationery/Envelopes | 1,146.30 | 1,261.50 | 2,000.00 | 1,320.70 | 2,000.00 | 2,000.00 | 2,000.00 |
| 3-0101 | Offices Supplies | - | - | 1,000.00 | - | 500.00 | 500.00 | 500.00 |
| 3-0111 | Food and Beverages | 149,248.27 | 140,036.20 | 175,000.00 | 156,156.71 | 175,000.00 | 175,000.00 | 175,000.00 |
| 3-0121 | Recreation | 64.08 | - | - | - | - | - | - |
| 3-0150 | Miscellaneous Supplies | - | - | 3,000.00 | 112.34 | 2,000.00 | 2,000.00 | 2,000.00 |
| 3-0400 | Misc. Commissary Supplies | - | - | 1,000.00 | - | 500.00 | 500.00 | 500.00 |
| | Supplies and Materials Total | **150,458.65** | **141,297.70** | **182,000.00** | **157,589.75** | **180,000.00** | **180,000.00** | **180,000.00** |
| | **Capital Outlays** | | | | | | | |
| 5-1100 | Other Equipment | - | - | 20,000.00 | - | 40,786.48 | 40,786.48 | 40,786.48 |
| 5-2510 | Misc. Capitol Outlay - Repayment to General Fund | - | - | - | - | - | - | - |
| | Capital Outlays Total | **-** | **-** | **20,000.00** | **-** | **40,786.48** | **40,786.48** | **40,786.48** |
| | | 446,571.09 | 330,724.86 | 433,000.00 | 319,461.02 | 429,786.48 | 429,786.48 | 429,786.48 |
| | Total Expenditures | | | | | | | |

Is this fund designated as a Special Reserve Fund? No
If yes, what is the particular purpose of setting funds aside?

## 3100 Health Services Bond Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance 7-1 | 3,434,992.86 | 3,851,822.55 | 4,272,957.66 | 4,272,957.66 | 4,709,221.33 | 4,709,221.33 | 4,709,221.33 |
| | | | | | | | | |
| 305-00 | Property Taxes | - | - | - | - | - | - | - |
| 306-00 | Property Taxes Interest | - | - | - | - | - | - | - |
| | | | | | | | | |
| | **INTERGOVERNMENTAL STATE** | | | | | | | |
| 344-01 | Homestead Exemption Alloc. | - | - | - | - | - | - | - |
| 344-05 | Property Tax Credit | - | - | - | - | - | - | - |
| 346-01 | Pro-Rate Motor Vehicle | - | - | - | - | - | - | - |
| 346-02 | Carline Tax | - | - | - | - | - | - | - |
| | Intergovernmental State Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | **OTHER INTERGOVERNMENTAL REVENUE** | | | | | | | |
| 353-01 | In Lieu | - | - | - | - | - | - | - |
| 353-02 | In-Lieu-of-tax-5% Gross Revenue | - | - | - | - | - | - | - |
| 356-01 | Received from Hospital for Bond Payment | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 |
| | Other Intergovernmental Revenue Total | **1,200,000.00** | **1,200,000.00** | **1,200,000.00** | **1,200,000.00** | **1,200,000.00** | **1,200,000.00** | **1,200,000.00** |
| | | | | | | | | |
| | **COUNTY TREASURER** | | | | | | | |
| 361-01 | Homestead Commission | - | - | - | - | - | - | - |
| | County Treasurer Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | **OTHER FEES & MISC REVENUE** | | | | | | | |
| 510-01 | Interest on Investments | 137,754.69 | 137,109.11 | 50,000.34 | 141,703.67 | 50,000.34 | 50,000.34 | 50,000.34 |
| 510-06 | Interest on 06 Bond - Health Services | - | - | - | - | - | - | - |
| 511-01 | Gain or Loss from sale of CD's | - | - | - | - | - | - | - |
| 532-06 | Revenue adjustment | - | - | - | - | - | - | - |
| 540-01 | Miscellaneous Revenue | - | - | - | - | - | - | - |
| | Other Fees & Misc Revenue Total | **137,754.69** | **137,109.11** | **50,000.34** | **141,703.67** | **50,000.34** | **50,000.34** | **50,000.34** |
| | | | | | | | | |
| | **INTERFUND TRANSFERS** | | | | | | | |
| 590-02 | Interfund Transfers from | 524.00 | - | - | - | - | - | - |
| | (5000 Health Services Operations Fund) | | | | | | | |
| | Interfund Transfers Total | **524.00** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | Total Revenue Available | 4,773,271.55 | 5,188,931.66 | 5,522,958.00 | 5,614,661.33 | 5,959,221.67 | 5,959,221.67 | 5,959,221.67 |
| | Less Expenditures | (921,449.00) | (915,974.00) | (5,522,958.00) | (905,440.00) | (5,959,221.67) | (5,959,221.67) | (5,959,221.67) |
| | Balance Forward | 3,851,822.55 | 4,272,957.66 | - | 4,709,221.33 | - | - | - |
| | | | | | | | | |
| | | | | | | | | |
| | | | | Property Tax | | - | - | - |
| | | | | Delinquent Tax Allowance | | - | - | - |
| | | | | Total Property Tax Requirement to Levy | | - | - | - |

## 3100 Bond Fund Expenditures - Health Services

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **771-00** | **Hospital/Clinic/Long-Term Care** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-2502 | Contractual Services | 824.00 | 824.00 | 1,823.00 | 1,140.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-2520 | Legal Fees (Bond Refunding) | - | - | - | - | - | - | - |
| | Operating Expenses Total | **824.00** | **824.00** | **1,823.00** | **1,140.00** | **1,500.00** | **1,500.00** | **1,500.00** |
| | **Capital Outlay** | | | | | | | |
| 5-1300 | Special Fees | - | - | - | - | - | - | - |
| | Capital Outlay Expenses Total | - | - | - | - | - | - | - |
| | **DEBT SERVICING** | | | | | | | |
| 6-0100 | Principal Retirement | 675,000.00 | 690,000.00 | 4,250,000.00 | 700,000.00 | 4,250,000.00 | 4,250,000.00 | 4,250,000.00 |
| 6-0200 | Interest Payments | 245,625.00 | 225,150.00 | 1,271,135.00 | 204,300.00 | 1,707,721.67 | 1,707,721.67 | 1,707,721.67 |
| 6-0701 | Outstanding Bonds and Coupons | - | - | - | - | - | - | - |
| | Debt Servicing Total | **920,625.00** | **915,150.00** | **5,521,135.00** | **904,300.00** | **5,957,721.67** | **5,957,721.67** | **5,957,721.67** |
| | Total Expenditures | 921,449.00 | 915,974.00 | 5,522,958.00 | 905,440.00 | 5,959,221.67 | 5,959,221.67 | 5,959,221.67 |

Is this fund designated as a Special Reserve Fund? Yes
If yes, what is the particular purpose of setting funds aside? Payment of Bonds for New Hospital/Clinic/Long-Term Care Facilities.

## 3300 Bond Fund Revenues - Law Enforcement and Judicial Center

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance 7-1 | 1,283,568.95 | 1,409,103.67 | 1,510,871.10 | 1,510,871.10 | 17,828.20 | 17,828.20 | 17,828.20 |
| | | | | | | | | |
| 305-00 | Property Taxes | 898,723.68 | 905,376.21 | - | 322,037.27 | - | - | - |
| 306-00 | Property Taxes Interest | 1,576.23 | - | - | - | - | - | - |
| | | | | | | | | |
| | **INTERGOVERNMENTAL STATE** | | | | | | | |
| 341-60 | Property Tax Credit | - | - | - | - | - | - | - |
| 344-01 | Homestead Exemption Alloc. | 24,004.43 | 24,341.56 | - | 4,034.44 | - | - | - |
| 344-05 | Property Tax Credit | 78,489.93 | 94,567.96 | - | - | - | - | - |
| 344-10 | PP Tax Credit | - | - | - | - | - | - | - |
| 346-01 | Pro-Rate Motor Vehicle | 2,219.89 | 2,152.45 | 2,500.00 | 668.40 | - | - | - |
| 346-02 | Carline Tax | 410.18 | 362.03 | 500.00 | 44.32 | - | - | - |
| 346-05 | Nameplate capacity tax | - | - | - | 3,441.34 | - | - | - |
| | Intergovernmental State Total | **105,124.43** | **121,424.00** | **3,000.00** | **8,188.50** | **-** | **-** | **-** |
| | | | | | | | | |
| | **OTHER INTERGOVERNMENTAL REVENUE** | | | | | | | |
| 353-02 | In-Lieu-of-tax-5% Gross Revenue | 4,578.17 | 4,563.76 | 3,000.00 | 339.86 | - | - | - |
| | Other Intergovernmental Revenue Total | **4,578.17** | **4,563.76** | **3,000.00** | **339.86** | **-** | **-** | **-** |
| | | | | | | | | |
| | **COUNTY TREASURER** | | | | | | | |
| 361-01 | Homestead Commission | (240.02) | (243.40) | - | (40.34) | - | - | - |
| 361-02 | Tax Credit Commission | - | - | - | - | - | - | - |
| 361-11 | Tax Relief Commission | - | - | - | - | - | - | - |
| | County Treasurer Total | **(240.02)** | **(243.40)** | **-** | **(40.34)** | **-** | **-** | **-** |
| | | | | | | | | |
| | **OTHER FEES & MISC REVENUE** | | | | | | | |
| 510-01 | Interest on Investments | 26,510.41 | 27,223.34 | 263.90 | 28,997.14 | - | - | - |
| 510-05 | Interest 06 Bond | - | - | - | 372.58 | - | - | - |
| 532-06 | Revenue adjustment | - | - | - | - | - | - | - |
| 540-01 | Miscellaneous Revenue | | | 350,000.00 | | - | - | - |
| | Other Fees & Misc Revenue Total | **26,510.41** | **27,223.34** | **350,263.90** | **29,369.72** | **-** | **-** | **-** |
| | | | | | | | | |
| | **INTERFUND TRANSFERS** | | | | | | | |
| 590-01 | Interfund Transfers from (from General Fund) | - | - | - | - | - | - | - |
| 590-02 | Interfund Transfers from (from Inheritance Fund) | (500.00) | - | - | - | - | - | - |
| | Interfund Transfers Total | **(500.00)** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | Total Revenue Available | 2,319,341.85 | 2,467,447.58 | 1,867,135.00 | 1,870,766.11 | 17,828.20 | 17,828.20 | 17,828.20 |
| | Less Expenditures & cash reserve | (910,238.18) | (956,576.48) | (1,867,135.00) | (1,852,937.91) | (17,828.20) | (17,828.20) | (17,828.20) |
| | Balance Forward | 1,409,103.67 | 1,510,871.10 | - | 17,828.20 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | |
| | | | | Property Tax | | - | - | - |
| | | | | Delinquent Tax Allowance | | - | - | - |
| | | | | Total Property Tax Requirement to Levy | | - | - | - |

| 3300 Bond Fund Expenditures - Law Enforcement and Judicial Center | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | **Actual Expense 2023-2024 <1>** | **Actual Expense 2024-2025 <2>** | **Budgeted Expense 2025-2026 <3>** | **Actual Expense 2025-2026 <4>** | **Official's Request 2026-2027 <5>** | **Board Proposed 2026-2027 <6>** | **Adopted 2026-2027 <7>** |
| **771-00** | **Law Enforcement and Judicial Center** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-2502 | Contractual Services | 1,098.00 | 1,098.00 | 5,000.00 | 1,615.50 | 17,828.20 | 17,828.20 | 17,828.20 |
| 2-2520 | Legal Fees (Bond Refunding) | - | - | - | - | - | - | - |
| | Operating Expenses Total | **1,098.00** | **1,098.00** | **5,000.00** | **1,615.50** | **17,828.20** | **17,828.20** | **17,828.20** |
| | **Capital Outlay** | | | | | | | |
| 5-1506 | Special Fees | - | - | - | - | - | - | - |
| | Capital Outlay Expenses Total | - | - | - | - | - | - | - |
| | **DEBT SERVICING** | | | | | | | |
| 6-0100 | Principal Retirement | 884,963.93 | 904,971.24 | 1,835,000.00 | 1,835,000.00 | - | - | - |
| 6-0200 | Interest Payments | 24,176.25 | 50,507.24 | 27,135.00 | 16,322.41 | - | - | - |
| 6-0701 | Outstanding Bonds and Coupons | - | - | - | - | - | - | - |
| | Debt Servicing Total | **909,140.18** | **955,478.48** | **1,862,135.00** | **1,851,322.41** | **-** | **-** | **-** |
| | **INTERFUND TRANSFERS** | | | | | | | |
| 7-0100 | Interfund Transfer to | - | - | - | - | - | - | - |
| | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | Total Expenditures | 910,238.18 | 956,576.48 | 1,867,135.00 | 1,852,937.91 | 17,828.20 | 17,828.20 | 17,828.20 |
| | Cash Reserve | - | - | - | - | - | - | - |
| | Total | 910,238.18 | 956,576.48 | 1,867,135.00 | 1,852,937.91 | 17,828.20 | 17,828.20 | 17,828.20 |

Is this fund designated as a Special Reserve Fund? Yes

If yes, what is the particular purpose of setting funds aside? Payment of Bonds for New Law Enforcement and Judicial Center.

## 4050 County Building Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance 7-1 | 448,896.59 | 441,330.26 | 507,136.64 | 507,136.64 | 484,054.92 | 484,054.92 | 484,054.92 |
| 305-00 | Property Taxes | 88,417.21 | 89,049.44 | 100,000.00 | 88,689.64 | 100,000.00 | 100,000.00 | 100,000.00 |
| 306-00 | Property Taxes Interest | 153.67 | - | - | - | - | - | - |
| | **INTERGOVERNMENT FEDERAL** | | | | | | | |
| 339-01 | Federal grants - other | - | - | - | 69,000.00 | - | - | - |
| | Other Intergovernmental Revenue Total | **-** | **-** | **-** | **69,000.00** | **-** | **-** | **-** |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 344-01 | Homestead Exempt Alloc. | 2,357.50 | 2,390.98 | - | 2,370.28 | - | - | - |
| 344-05 | Property Tax Credit | 7,722.73 | 9,305.53 | - | 9,358.27 | - | - | - |
| 344-10 | PP Tax Credit | - | - | - | - | - | - | - |
| 346-01 | Prorate Motor Vehicle | 218.35 | 211.75 | - | 211.75 | - | - | - |
| 346-02 | Carline Tax Allocation | 40.26 | 35.55 | - | 23.67 | - | - | - |
| 346-05 | Nameplate capacity tax | - | - | - | 715.83 | - | - | - |
| | Intergovernment State Total | **10,338.84** | **11,943.81** | **-** | **12,679.80** | **-** | **-** | **-** |
| | **OTHER INTERGOVERNMENTAL REVENUE** | | | | | | | |
| 351-01 | Interlocal Government Payment | - | - | - | - | - | - | - |
| 353-02 | In Lieu Tax 5% Gross | 449.44 | 448.08 | - | 472.04 | - | - | - |
| | Other Intergovernmental Revenue Total | **449.44** | **448.08** | **-** | **472.04** | **-** | **-** | **-** |
| | **COUNTY TREASURER** | | | | | | | |
| 361-01 | Homestead Commission | (23.59) | (23.93) | - | (23.72) | - | - | - |
| 361-11 | Tax Relief Comm | - | - | - | - | - | - | - |
| | County Treasurer Total | **(23.59)** | **(23.93)** | **-** | **(23.72)** | **-** | **-** | **-** |
| | **OTHER FEES AND MISC REVENUE** | | | | | | | |
| 532-06 | Revenue Adjustment | - | (24.00) | - | - | - | - | - |
| 540-01 | Miscellaneous Revenue | - | - | - | 60,640.38 | - | - | - |
| | Other Fees and Misc. Revenue Total | **-** | **(24.00)** | **-** | **60,640.38** | **-** | **-** | **-** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter Fund from General | 49,976.00 | 250,000.00 | 473,000.00 | 473,000.00 | 1,399,838.88 | 1,399,838.88 | 1,399,838.88 |
| 590-03 | Inter Fund from Inheritance | 150,000.00 | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 | 175,000.00 |
| | County Transfers Total | **199,976.00** | **425,000.00** | **648,000.00** | **648,000.00** | **1,574,838.88** | **1,574,838.88** | **1,574,838.88** |
| | Total Revenue Available | 748,208.16 | 967,723.66 | 1,255,136.64 | 1,317,594.78 | 2,158,893.80 | 2,158,893.80 | 2,158,893.80 |
| | Less Expenditures | (306,877.90) | (460,587.02) | (1,255,136.64) | (833,539.86) | (2,158,893.80) | (2,158,893.80) | (2,158,893.80) |
| | Balance Forward | 441,330.26 | 507,136.64 | - | 484,054.92 | - | - | - |
| | | | | Property Tax | | 100,000.00 | 100,000.00 | 100,000.00 |
| | | | | Delinquent Tax Allowance | | - | - | - |
| | | | | Total Property Tax Requirement to Levy | | 100,000.00 | 100,000.00 | 100,000.00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **4050 County Building Fund Expenditures** | | | | | | | |
| | | **Actual Expense 2023-2024 <1>** | **Actual Expense 2024-2025 <2>** | **Budgeted Expense 2025-2026 <3>** | **Actual Expense 2025-2026 <4>** | **Official's Request 2026-2027 <5>** | **Board Proposed 2026-2027 <6>** | **Adopted 2026-2027 <7>** |
| **980-00** | **County Building** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0506 | Boiler Maintenance | 410.00 | 360.00 | 5,200.00 | 360.00 | 5,200.00 | 5,200.00 | 5,200.00 |
| 2-0620 | Misc Ins Deductibles | 2,500.00 | - | - | - | - | - | - |
| 2-1200 | Maintenance & Repairs | 115,415.30 | 232,552.36 | 175,000.00 | 264,136.21 | 500,000.00 | 500,000.00 | 500,000.00 |
| 2-1300 | Building & Grounds Repair | 30,472.53 | 22,155.90 | 20,000.00 | 12,515.01 | 20,000.00 | 20,000.00 | 20,000.00 |
| 2-1308 | Elevator Repair | - | - | - | - | - | - | - |
| 2-1309 | Electrical Service Repair | - | - | - | - | - | - | - |
| 2-1600 | Emergency Generator Operations | 453.70 | - | 1,000.00 | - | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-9075 | Expenditure Adjustment | - | - | - | - | - | - | - |
| 2-9900 | Miscellaneous | - | 173.70 | 2,000.00 | 5,704.70 | 12,693.80 | 12,693.80 | 12,693.80 |
| | Operating Expenses Total | **149,251.53** | **255,241.96** | **203,200.00** | **282,715.92** | **538,893.80** | **538,893.80** | **538,893.80** |
| | **Capital Outlay** | | | | | | | |
| 5-0103 | Land Purchase | - | - | - | - | - | - | - |
| 5-0200 | Building Acquisition | - | - | - | - | - | - | - |
| 5-0230 | Courthouse Remodeling | - | - | 5,000.00 | - | 20,000.00 | 20,000.00 | 20,000.00 |
| 5-0261 | Telephone Wiring | - | - | - | - | - | - | - |
| 5-0262 | Electrical Wiring | - | - | - | - | - | - | - |
| 5-0505 | Furniture | - | 17,441.01 | - | - | - | - | - |
| 5-0557 | Communication Equipment | - | - | - | - | - | - | - |
| 5-1502 | Engineering-Fees | - | - | - | - | - | - | - |
| 5-1503 | Architectural Fees | 23,995.28 | 65,623.45 | - | 83,817.68 | 100,000.00 | 100,000.00 | 100,000.00 |
| 5-2250 | Floor Coverings | - | - | - | - | - | - | - |
| 5-2510 | Misc. Capital Outlay | 133,631.09 | 122,280.60 | 1,046,936.64 | 467,006.26 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 |
| | Capital Outlay Total | **157,626.37** | **205,345.06** | **1,051,936.64** | **550,823.94** | **1,620,000.00** | **1,620,000.00** | **1,620,000.00** |
| | **Other Fees and Misc Revenue** | | | | | | | |
| 532-06 | Revenue Adjustment | - | - | - | - | - | - | - |
| | Transfer Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | Total Expenditures | 306,877.90 | 460,587.02 | 1,255,136.64 | 833,539.86 | 2,158,893.80 | 2,158,893.80 | 2,158,893.80 |

## 4700 Flood Control Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Revenue 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance | 1,089,000.14 | 1,163,859.94 | 1,241,040.56 | 1,241,040.56 | 1,319,188.73 | 1,319,188.73 | 1,319,188.73 |
| 305-00 | Property Taxes | 67,864.15 | 68,342.01 | 76,744.16 | 68,071.46 | 76,744.16 | 76,744.16 | 76,744.16 |
| 306-00 | Property Taxes Interest | 117.69 | - | - | - | - | - | - |
| | | | | - | | | | |
| | **INTERGOVERNMENT STATE** | | | | | | | |
| 344-01 | Homestead Commissions | 1,809.28 | 1,834.79 | - | 1,819.23 | - | - | - |
| 344-05 | Property Tax Credit | 5,927.85 | 7,140.83 | - | 7,183.26 | - | - | - |
| 344-10 | PP Tax Credit | - | - | - | - | - | - | - |
| 346-01 | Prorate | 167.59 | 162.49 | 150.00 | 162.53 | 150.00 | 150.00 | 150.00 |
| 346-02 | Carline | 30.90 | 27.28 | - | 18.17 | - | - | - |
| 346-05 | Nameplate Capacity tax | - | - | - | 549.39 | - | - | - |
| | Intergovernment State Total | **7,935.62** | **9,165.39** | **150.00** | **9,732.58** | **150.00** | **150.00** | **150.00** |
| | **OTHER INTERGOVERNMENTAL REVENUE** | | | | | | | |
| 353-02 | In Lieu Tax 5% Gross | 344.98 | 343.87 | 350.06 | 362.32 | 350.06 | 350.06 | 350.06 |
| | Other Intergovernmental Revenue Total | **344.98** | **343.87** | **350.06** | **362.32** | **350.06** | **350.06** | **350.06** |
| | **COUNTY TREASURER** | | | | | | | |
| 361-01 | Commissions | (18.09) | (18.34) | - | (18.19) | - | - | - |
| 361-02 | Tax Credit Commission | - | - | - | - | - | - | - |
| 361-11 | Tax Relief Comm | - | - | - | - | - | - | - |
| | County Treasurer Total | **(18.09)** | **(18.34)** | **-** | **(18.19)** | **-** | **-** | **-** |
| | **OTHER FEES AND MISC REVENUE** | | | | | | | |
| 540-01 | Miscellaneous Revenue | **-** | **-** | **175.00** | **-** | **175.00** | **175.00** | **175.00** |
| | Other Fees and Misc Revenue Total | **-** | **-** | **175.00** | **-** | **175.00** | **175.00** | **175.00** |
| | **COUNTY TRANSFERS** | | | | | | | |
| 590-02 | Inter Fund Transfer | - | - | - | - | - | - | - |
| | County Transfers Total | - | - | - | - | - | - | - |
| | Total Revenue Available | 1,165,244.49 | 1,241,692.87 | 1,318,459.78 | 1,319,188.73 | 1,396,607.95 | 1,396,607.95 | 1,396,607.95 |
| | Less Expenditures & cash reserve | (1,384.55) | (652.31) | (1,318,459.78) | - | (1,396,607.95) | (1,396,607.95) | (1,396,607.95) |
| | Balance Forward | 1,163,859.94 | 1,241,040.56 | - | 1,319,188.73 | - | - | - |
| | | | | Property Tax | | 76,744.16 | 76,744.16 | 76,744.16 |
| | | | | Delinquent Tax Allowance | | - | - | - |
| | | | | Total Property Tax Requirement to Levy | | 76,744.16 | 76,744.16 | 76,744.16 |

No assurance is provided on these financial statements.

## 4700 Flood Control Projects Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Expense 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **890-00** | **Flood Control Projects** | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-4404 | Intergovernment Payments (Clear Creek) | - | - | 200,000.00 | - | 200,000.00 | 200,000.00 | 200,000.00 |
| 2-4405 | Intergovernment Payments (Platte River Ice Jam) | 1,384.55 | 652.31 | 200,000.00 | - | 200,000.00 | 200,000.00 | 200,000.00 |
| 2-9900 | Miscellaneous | - | - | 918,459.78 | - | 996,607.95 | 996,607.95 | 996,607.95 |
| | Operating Expenses Total | **1,384.55** | **652.31** | **1,318,459.78** | **-** | **1,396,607.95** | **1,396,607.95** | **1,396,607.95** |
| | Total Expenditures | 1,384.55 | 652.31 | 1,318,459.78 | - | 1,396,607.95 | 1,396,607.95 | 1,396,607.95 |
| | Cash Reserve | - | - | - | - | - | - | - |
| | Total | 1,384.55 | 652.31 | 1,318,459.78 | - | 1,396,607.95 | 1,396,607.95 | 1,396,607.95 |

Is this fund designated as a Special Reserve Fund? Yes
If yes, what is the particular purpose of setting funds aside? Flood Control

No assurance is provided on these financial statements.

## 5000 Saunders Medical Center Fund Revenues

| | | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Rev - Amended 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| 271-00 | Net Fund Balance 7-1 | | | | | | - | - |
| 272-00 | Retained Earnings | (7,726,475.67) | (3,071,638.52) | (1,348,930.58) | - | (1,348,930.58) | (1,348,930.58) | (1,348,930.58) |
| | | | | | | | | |
| | **OTHER FEES AND MISC. REVENUE** | | | | | | | |
| 532.06 | Revenue Adjustment | - | - | - | - | - | - | - |
| 534.01 | Contributions and Donations | 4,370,834.00 | 520,516.00 | 45,000.00 | - | 45,000.00 | 45,000.00 | 45,000.00 |
| 540.01 | Miscellaneous Revenue | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Other Fees and Misc. Revenue Total | **4,370,834.00** | **520,516.00** | **45,000.00** | **-** | **45,000.00** | **45,000.00** | **45,000.00** |
| | | | | | | | | |
| | **COUNTY HOSPITAL REVENUE** | | | | | | | |
| 573.02 | Nurse Station - Medical & Surgical Acute | 1,223,378.20 | 891,152.90 | 923,715.85 | - | 923,715.85 | 923,715.85 | 923,715.85 |
| 573.17 | Respiratory Services | 456,208.35 | 396,859.20 | 372,059.57 | - | 372,059.57 | 372,059.57 | 372,059.57 |
| 573.21 | Surgical Services | 3,038,845.43 | 3,430,708.41 | 3,795,759.85 | - | 3,795,759.85 | 3,795,759.85 | 3,795,759.85 |
| 573.23 | Emergency Services | 2,890,083.30 | 3,756,207.50 | 3,716,604.13 | - | 3,716,604.13 | 3,716,604.13 | 3,716,604.13 |
| 573.25 | Central Services | 1,607,485.96 | 1,245,544.34 | 1,402,448.67 | - | 1,402,448.67 | 1,402,448.67 | 1,402,448.67 |
| 573.35 | Monitor | 231,605.50 | 277,174.50 | 226,386.93 | - | 226,386.93 | 226,386.93 | 226,386.93 |
| 573.38 | Speech/Occupation Therapy | 508,244.25 | 489,881.00 | 488,607.27 | - | 488,607.27 | 488,607.27 | 488,607.27 |
| 573.39 | Treatment/Observation | - | - | - | - | - | - | - |
| 573.43 | Cardiac Rehabilitation | 182,993.20 | 252,619.00 | 277,852.82 | - | 277,852.82 | 277,852.82 | 277,852.82 |
| 573.47 | Physical Therapy | 1,118,408.90 | 1,284,279.30 | 1,342,176.95 | - | 1,342,176.95 | 1,342,176.95 | 1,342,176.95 |
| 574.01 | Laboratory Services | 5,940,418.30 | 6,331,979.33 | 6,603,698.95 | - | 6,603,698.95 | 6,603,698.95 | 6,603,698.95 |
| 574.04 | Radiology - Diagnostic | 11,232,186.90 | 11,573,127.85 | 11,680,248.54 | - | 11,680,248.54 | 11,680,248.54 | 11,680,248.54 |
| 574.07 | Pharmacy | 10,143,455.62 | 11,259,960.89 | 11,628,965.77 | - | 11,628,965.77 | 11,628,965.77 | 11,628,965.77 |
| 574.12 | Clinic Services | 6,289,341.03 | 6,955,359.39 | 7,532,132.21 | - | 7,532,132.21 | 7,532,132.21 | 7,532,132.21 |
| 575.01 | Other Operating Revenues | 1,136,071.00 | 1,431,277.00 | 1,258,500.00 | - | 1,258,500.00 | 1,258,500.00 | 1,258,500.00 |
| 575.51 | Provision of Bad Debts | (369,450.00) | (431,348.00) | (422,935.00) | - | (422,935.00) | (422,935.00) | (422,935.00) |
| 575.52 | Contractual Adjustments | (11,325,758.00) | (11,636,424.00) | (12,265,112.00) | - | (12,265,112.00) | (12,265,112.00) | (12,265,112.00) |
| 575.56 | Accounts Receivable Variance | - | - | - | - | - | - | - |
| 575.61 | Cafeteria | - | - | - | - | - | - | - |
| 579.05 | Income/Gains from Investments | 1,785,767.00 | 1,634,376.00 | 1,130,185.00 | - | 1,130,185.00 | 1,130,185.00 | 1,130,185.00 |
| 579.06 | Finance Charges | - | - | - | - | - | - | - |
| | | | | | | | | |
| | County Hospital Revenues Total | **36,089,284.94** | **39,142,734.61** | **39,691,295.51** | **-** | **39,691,295.51** | **39,691,295.51** | **39,691,295.51** |
| | | | | | | | | |
| | **COUNTY NURSING HOME REVENUE** | | | | | | | |
| 580.01 | Nursing Home Revenue - Regular | 5,974,932.00 | 6,150,951.39 | 6,400,662.97 | - | 6,400,662.97 | 6,400,662.97 | 6,400,662.97 |
| | | | | | | | | |
| | County Nursing Home Revenue Total | **5,974,932.00** | **6,150,951.39** | **6,400,662.97** | **-** | **6,400,662.97** | **6,400,662.97** | **6,400,662.97** |
| | | | | | | | | |
| | **INTERFUND TRANSFERS** | | | | | | | |
| 590.02 | Transfers - Interfund to | - | - | - | - | - | - | - |
| | (3100 Health Services Bond Fund) | | | | | | | |
| | Interfund Transfers Total | - | - | - | - | - | - | - |

## 5000 Saunders Medical Center Fund Revenues

| | Actual Revenue 2023-2024 <1> | Actual Revenue 2024-2025 <2> | Budgeted Rev - amended 2025-2026 <3> | Actual Revenue 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|
| Total Revenue Available | 38,708,575.27 | 42,742,563.48 | 44,788,027.90 | - | 44,788,027.90 | 44,788,027.90 | 44,788,027.90 |
| Less Expenditures | (38,708,575.27) | (42,742,563.48) | (44,788,027.90) | - | (44,788,027.90) | (44,788,027.90) | (44,788,027.90) |
| Balance Forward | - | - | - | - | - | - | - |

| | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|
| Property Tax | - | - | - |
| Delinquent Tax Allowance | - | - | - |
| Total Property Tax Requirement to Levy | - | - | - |

## 5000 Saunders Medical Center Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Exp - amended 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **752-00** | **Physicians** | | | | | | | |
| 2-1704 | Mileage | - | - | - | - | - | - | - |
| 2-1801 | Dues, Subs, Registration Fees | - | - | - | - | - | - | - |
| 2-2515 | Contractual Services | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Physicians Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| **771-00** | **Hospital Operations** | | | | | | | |
| | | | | | | | | |
| | **Personal Services** | | | | | | | |
| | Full-Time Employees | | | | | | | |
| 1-0301 | Administrative | 1,645,081.15 | 1,745,750.90 | 2,380,515.02 | - | 2,380,515.02 | 2,380,515.02 | 2,380,515.02 |
| 1-0303 | Maintenance | 265,940.12 | 311,423.17 | 339,803.34 | - | 339,803.34 | 339,803.34 | 339,803.34 |
| 1-0305 | Clerical | 2,626,604.79 | 2,545,157.49 | 2,978,259.02 | - | 2,978,259.02 | 2,978,259.02 | 2,978,259.02 |
| 1-0306 | Custodial | - | | | - | | - | - |
| 1-0307 | Medical/Health | 6,046,894.40 | 7,422,829.49 | 7,070,676.66 | - | 7,070,676.66 | 7,070,676.66 | 7,070,676.66 |
| 1-0316 | Nurses | 4,789,474.60 | 5,242,922.91 | 5,262,075.66 | - | 5,262,075.66 | 5,262,075.66 | 5,262,075.66 |
| 1-0334 | Dietary | 717,637.49 | 803,248.00 | 809,454.55 | - | 809,454.55 | 809,454.55 | 809,454.55 |
| 1-0335 | Housekeeping/Laundry | 632,472.17 | 669,999.03 | 639,796.86 | - | 639,796.86 | 639,796.86 | 639,796.86 |
| | | | | | | | | |
| | Personal Services Total | **16,724,104.72** | **18,741,330.99** | **19,480,581.11** | **-** | **19,480,581.11** | **19,480,581.11** | **19,480,581.11** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0100 | Postal Service | - | - | - | - | - | - | - |
| 2-0200 | Telephone Service | - | - | - | - | - | - | - |
| 2-0500 | Utilities | - | - | - | - | - | - | - |
| 2-0601 | General Liability Insurance | - | - | - | - | - | - | - |
| 2-0609 | Maintenance and Repairs | - | - | - | - | - | - | - |
| 2-1704 | Mileage | - | - | - | - | - | - | - |
| 2-2001 | Promotion Advertising | - | - | - | - | - | - | - |
| 2-2540 | Audit Costs | - | - | - | - | - | - | - |
| 2-5602 | Nurse Station - Medical/Surgical Acute | 187,333.88 | 225,044.89 | 240,488.28 | - | 240,488.28 | 240,488.28 | 240,488.28 |
| 2-5617 | Respiratory Services | 99,910.26 | 123,964.13 | 136,280.05 | - | 136,280.05 | 136,280.05 | 136,280.05 |
| 2-5621 | Surgical Services | 287,077.88 | 389,584.60 | 502,500.20 | - | 502,500.20 | 502,500.20 | 502,500.20 |
| 2-5623 | Emergency Services | 300,065.51 | 208,462.06 | 247,500.00 | - | 247,500.00 | 247,500.00 | 247,500.00 |
| 2-5629 | Speech/Occupation Therapy | 3,079.78 | 3,159.68 | 6,419.93 | - | 6,419.93 | 6,419.93 | 6,419.93 |
| 2-5632 | Cardiac Rehabilitation | 10,076.23 | 9,828.77 | 13,840.00 | - | 13,840.00 | 13,840.00 | 13,840.00 |
| 2-5636 | Physical Therapy | 32,956.68 | 54,448.43 | 49,800.05 | - | 49,800.05 | 49,800.05 | 49,800.05 |
| 2-5701 | Laboratory Services | 508,031.53 | 519,542.82 | 573,920.21 | - | 573,920.21 | 573,920.21 | 573,920.21 |
| 2-5704 | Radiology - Diagnostic | 431,549.91 | 377,590.49 | 489,625.12 | - | 489,625.12 | 489,625.12 | 489,625.12 |
| 2-5707 | Pharmacy | 4,821,057.07 | 5,458,392.11 | 5,198,346.43 | - | 5,198,346.43 | 5,198,346.43 | 5,198,346.43 |
| 2-5708 | Anesthesiology | 334,815.00 | 303,183.00 | 356,000.01 | - | 356,000.01 | 356,000.01 | 356,000.01 |
| 2-5717 | Social Services | 3,486.22 | 2,339.93 | 4,772.05 | - | 4,772.05 | 4,772.05 | 4,772.05 |

## 5000 Saunders Medical Center Fund Expenditures

| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Exp - amended 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
|---|---|---|---|---|---|---|---|---|
| **771-00** | **Hospital Operations** | | | | | | | |
| | **Operating Expenses (continued)** | | | | | | | |
| 2-5718 | Medical Records Services | 716,481.75 | 515,917.88 | 651,323.46 | - | 651,323.46 | 651,323.46 | 651,323.46 |
| 2-5720 | Recovery Room | - | - | - | - | - | - | - |
| 2-5722 | Purchasing/Stores Management | 373,014.16 | 505,341.65 | 462,250.05 | - | 462,250.05 | 462,250.05 | 462,250.05 |
| 2-5803 | Medical Staff Service and Education | - | - | - | - | - | - | - |
| 2-5805 | Dietary Services | 447,645.97 | 486,216.78 | 514,700.04 | - | 514,700.04 | 514,700.04 | 514,700.04 |
| 2-5807 | Plant Maintenance | 625,815.03 | 642,254.40 | 766,969.97 | - | 766,969.97 | 766,969.97 | 766,969.97 |
| 2-5808 | Plant Operation | - | - | - | - | - | - | - |
| 2-5809 | Housekeeping Service | 64,729.60 | 82,951.25 | 64,000.04 | - | 64,000.04 | 64,000.04 | 64,000.04 |
| 2-5811 | Laundry/Linen Service | 69,288.47 | 59,600.92 | 81,849.98 | - | 81,849.98 | 81,849.98 | 81,849.98 |
| 2-5831 | Administrative Services | 2,953,469.28 | 3,403,382.77 | 3,511,090.27 | - | 3,511,090.27 | 3,511,090.27 | 3,511,090.27 |
| 2-5851 | Depreciation/Leases/Rent | 1,563,627.55 | 1,672,130.17 | 1,337,996.54 | - | 1,337,996.54 | 1,337,996.54 | 1,337,996.54 |
| 2-5868 | Licenses and Taxes | - | - | - | - | - | - | - |
| 2-5871 | Employee Benefits | - | - | - | - | - | - | - |
| 2-5875 | Other Operating Expenses | - | - | - | - | - | - | - |
| 2-5901 | Non-operating Expenses | - | - | - | - | - | - | - |
| 2-8502 | Clinic Expense | 991,884.99 | 1,011,758.37 | 1,222,440.08 | - | 1,222,440.08 | 1,222,440.08 | 1,222,440.08 |
| | | | | | | | | |
| | Operating Expenses Total | **14,825,396.75** | **16,055,095.10** | **16,432,112.76** | **-** | **16,432,112.76** | **16,432,112.76** | **16,432,112.76** |
| | | | | | | | | |
| | **Equipment Rental** | | | | | | | |
| 4-0200 | Office Equipment | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Equipment Rental Total | - | - | - | - | - | - | - |
| | | | | | | | | |
| | **Capital Outlays** | | | | | | | |
| 5-0800 | Medical and Hospital Equipment | 880,666.72 | 1,235,056.48 | 1,287,979.45 | - | 1,287,979.45 | 1,287,979.45 | 1,287,979.45 |
| | | | | | | | | |
| | Capital Outlay Total | **880,666.72** | **1,235,056.48** | **1,287,979.45** | **-** | **1,287,979.45** | **1,287,979.45** | **1,287,979.45** |
| | | | | | | | | |
| | **Debt Servicing** | | | | | | | |
| 6-0100 | Principal Retirement | 675,000.00 | 690,000.00 | 700,000.00 | - | 700,000.00 | 700,000.00 | 700,000.00 |
| 6-0200 | Interest Payments | 237,889.00 | 281,396.00 | 168,890.00 | - | 168,890.00 | 168,890.00 | 168,890.00 |
| | | | | | | | | |
| | Debt Servicing Total | **912,889.00** | **971,396.00** | **868,890.00** | **-** | **868,890.00** | **868,890.00** | **868,890.00** |
| | | | | | | | | |
| | **Special Reserve** | | | | | | | |
| 8-0100 | Retained Earnings-moved up to Revenue "272" | - | - | - | - | - | - | - |
| | | | | | | | | |
| | Special Reserve Total | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | |
| | **Hospital/Clinic Expenditures Total** | **33,343,057.19** | **37,002,878.57** | **38,069,563.32** | **-** | **38,069,563.32** | **38,069,563.32** | **38,069,563.32** |

| 5000 Saunders Medical Center Fund Expenditures | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Actual Expense 2023-2024 <1> | Actual Expense 2024-2025 <2> | Budgeted Exp - amended 2025-2026 <3> | Actual Expense 2025-2026 <4> | Official's Request 2026-2027 <5> | Board Proposed 2026-2027 <6> | Adopted 2026-2027 <7> |
| **775-00** | **Long-Term Care Operations** | | | | | | | |
| | **Personal Services** | | | | | | | |
| 1-0301 | Administrative | 227,346.18 | 219,736.31 | 123,875.37 | - | 123,875.37 | 123,875.37 | 123,875.37 |
| 1-0311 | Social Services | 68,288.31 | 98,506.06 | 78,207.46 | - | 78,207.46 | 78,207.46 | 78,207.46 |
| 1-0316 | Nurses | 4,412,429.58 | 4,609,745.69 | 4,838,106.91 | - | 4,838,106.91 | 4,838,106.91 | 4,838,106.91 |
| 1-0334 | Dietary | - | - | | - | | - | - |
| 1-0335 | Housekeeping/Laundry | - | - | | - | | - | - |
| 1-0336 | Recreation/Rehab | 106,430.99 | 109,207.44 | 124,037.53 | - | 124,037.53 | 124,037.53 | 124,037.53 |
| 1-0340 | Public Relations | - | - | | - | | - | - |
| | Personal Services Total | **4,814,495.06** | **5,037,195.50** | **5,164,227.27** | **-** | **5,164,227.27** | **5,164,227.27** | **5,164,227.27** |
| | | | | | | | | |
| | **Operating Expenses** | | | | | | | |
| 2-0200 | Telephone Service | 6,378.12 | 8,826.14 | 8,500.01 | - | 8,500.01 | 8,500.01 | 8,500.01 |
| 2-0609 | Maintenance and Repairs | 360.42 | 1,551.75 | 8,999.99 | - | 8,999.99 | 8,999.99 | 8,999.99 |
| 2-1680 | General and Mechanical Repair | - | - | | - | | - | - |
| 2-1704 | Mileage | - | - | | - | | - | - |
| 2-1801 | Dues, Subs, Registration Fees | 13,639.50 | 7,490.13 | 35,500.00 | - | 35,500.00 | 35,500.00 | 35,500.00 |
| 2-2201 | Form Printing | - | - | | - | | - | - |
| 2-2515 | Contractual Services | 132,143.48 | 229,632.55 | 224,999.54 | - | 224,999.54 | 224,999.54 | 224,999.54 |
| 2-5803 | Medical Staff Service and Education | 15,240.18 | 19,525.95 | 19,999.96 | - | 19,999.96 | 19,999.96 | 19,999.96 |
| 2-5871 | Employee Benefits | - | - | | - | | - | - |
| 2-9075 | Expenditure Adjustment | - | - | | - | | - | - |
| 2-9900 | Miscellaneous | - | - | | - | | - | - |
| | Operating Expenses Total | **167,761.70** | **267,026.52** | **297,999.50** | **-** | **297,999.50** | **297,999.50** | **297,999.50** |
| | | | | | | | | |
| | **Supplies and Materials** | | | | | | | |
| 3-0105 | Medical/Hospital | | | | | | | |
| 3-0132 | Nursing | 216,653.11 | 264,504.59 | 276,599.97 | - | 276,599.97 | 276,599.97 | 276,599.97 |
| 3-0135 | Recreation/Rehabilitation | 17,086.16 | 17,522.92 | 25,050.03 | - | 25,050.03 | 25,050.03 | 25,050.03 |
| 3-0400 | Miscellaneous | 11,186.43 | 7,768.55 | 8,600.05 | - | 8,600.05 | 8,600.05 | 8,600.05 |
| | Supplies and Materials Total | **244,925.70** | **289,796.06** | **310,250.05** | **-** | **310,250.05** | **310,250.05** | **310,250.05** |
| | | | | | | | | |
| | **Capital Outlays** | | | | | | | |
| 5-0200 | Buildings - Accrual | - | - | - | - | - | - | - |
| 5-0205 | Depreciation Funding | 138,335.62 | 145,666.83 | 186,757.76 | - | 186,757.76 | 186,757.76 | 186,757.76 |
| 5-0800 | Medical and Hospital Equipment | - | - | 759,230.00 | - | 759,230.00 | 759,230.00 | 759,230.00 |
| | Capital Outlay Total | **138,335.62** | **145,666.83** | **945,987.76** | **-** | **945,987.76** | **945,987.76** | **945,987.76** |
| | | | | | | | | |
| | **Long-Term Care Expenditures Total** | **5,365,518.08** | **5,739,684.91** | **6,718,464.58** | **-** | **6,718,464.58** | **6,718,464.58** | **6,718,464.58** |
| | | | | | | | | |
| | **Total All SMC Expenditures** | **38,708,575.27** | **42,742,563.48** | **44,788,027.90** | **-** | **44,788,027.90** | **44,788,027.90** | **44,788,027.90** |

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY - SAUNDERS COUNTY, NEBRASKA

NOTICE: the Public Hearing for the following will be held August 25, 2026 at 5:30 p.m., in the Board of Supervisors Room (Old District Courtroom), 3rd Floor of the Courthouse, 433 N. Chestnut Street, Wahoo, NE.

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

| FUNDS | Code No. | Actual Disbursements 2024-2025 (1) | Actual Disbursements 2025-2026 (2) | Proposed Budget of Disbursements 2026-2027 (3) | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | **Total Personal and Real Property Tax Requirement (6)** |
|---|---|---|---|---|---|---|---|
| General | 100 | 19,581,610.04 | 20,558,258.09 | 24,456,863.40 | 2,500,000.00 | 13,617,891.62 | **$ 13,338,971.78** |
| Highway Bridge Buyback | 650 | 929,399.64 | 710,698.11 | 2,914,509.61 | - | 2,914,509.61 | **$ -** |
| Radio Systems Project | 940 | 7,690,304.70 | 3,970,811.23 | 7,761,984.20 | - | 7,761,984.20 | **$ -** |
| Communications Tower | 942 | 9,726.80 | 18,656.50 | 87,143.68 | - | 87,143.68 | **$ -** |
| Public Works | 970 | 7,771,134.64 | 8,765,072.13 | 13,691,446.23 | - | 13,691,446.23 | **$ -** |
| County Attorney IV-D | 985 | 7,988.50 | 1,252.80 | 153,654.00 | - | 153,654.00 | **$ -** |
| Co Visitor Promotion | 990 | 18,478.82 | 23,894.26 | 74,615.15 | - | 74,615.15 | **$ -** |
| Co Visitor Improvement | 995 | - | 13,169.95 | 156,056.02 | - | 156,056.02 | **$ -** |
| Reg of Deeds-Preservation& Modernizat | 1150 | 4,402.45 | 19,470.61 | 180,180.04 | - | 180,180.04 | **$ -** |
| Veteran's Aid | 1900 | - | - | 109,792.13 | - | 109,792.13 | **$ -** |
| Youth Camp | 2100 | 4,317.50 | 4,757.50 | 11,624.41 | - | 11,624.41 | **$ -** |
| County Transportation | 2200 | 149,627.53 | 125,901.60 | 210,187.74 | - | 210,187.74 | **$ -** |
| Diversion Program-Youth | 2355 | 347,787.76 | 251,569.91 | 301,479.29 | - | 301,479.29 | **$ -** |
| STOP Program | 2356 | 8,263.92 | 100.00 | 52,366.00 | - | 52,366.00 | **$ -** |
| Drug Law Enforcement & Educ | 2360 | 11,496.13 | - | 6,868.00 | - | 6,868.00 | **$ -** |
| Drug Testing | 2375 | - | - | 300.00 | - | 300.00 | **$ -** |
| III Corps Drug Task Force | 2380 | | | 909,213.29 | - | 909,213.29 | **$ -** |
| Drug Court | 2390 | 167.80 | 330.00 | 9,550.00 | - | 9,550.00 | **$ -** |
| Fed Drug Law Enforce | 2410 | - | - | 117,500.00 | - | 117,500.00 | **$ -** |
| DARE Fund | 2420 | 500.00 | 1,839.17 | 10,446.85 | - | 10,446.85 | **$ -** |
| Canine (K-9) | 2430 | 3,177.00 | 206.71 | 7,307.29 | - | 7,307.29 | **$ -** |
| Diversion Progr-Youth Ser Grant | 2500 | 3,765.70 | - | 5,000.00 | - | 5,000.00 | **$ -** |
| Victims Assistance Program | 2512 | - | - | - | - | - | **$ -** |
| Infrastructure Damage/Disaster Fd | 2575 | - | - | - | - | - | **$ -** |
| Covid American Rescue Plan | 2580 | 691,274.00 | - | - | - | - | **$ -** |
| Inheritance | 2700 | 2,175,000.00 | 2,176,540.64 | 3,007,097.26 | - | 3,007,097.26 | **$ -** |
| 911 Emergency Services | 2910 | 48,932.58 | 44,209.16 | 272,833.61 | - | 272,833.61 | **$ -** |
| 911 Wireless Services | 2913 | 105,469.12 | 121,114.58 | 214,774.86 | - | 214,774.86 | **$ -** |
| Emergency Mgmt (moved to Gen FY'26) | 2915 | 83,746.85 | 141,355.92 | - | - | - | **$ -** |
| Correction Center Commissary | 2965 | 330,724.86 | 319,461.02 | 429,786.48 | - | 429,786.48 | **$ -** |
| Bond-Health Services | 3100 | 915,974.00 | 905,440.00 | 5,959,221.67 | - | 5,959,221.67 | **$ -** |
| Bond-Law Enforce/Judicial | 3300 | 956,576.48 | 1,852,937.91 | 17,828.20 | - | 17,828.20 | **$ (0.00)** |
| County Building | 4050 | 460,587.02 | 833,539.86 | 2,158,893.80 | - | 2,058,893.80 | **$ 100,000.00** |
| Flood Control | 4700 | 652.31 | - | 1,396,607.95 | - | 1,319,863.79 | **$ 76,744.16** |
| Medical Center | 5000 | 42,742,563.48 | - | 44,788,027.90 | - | 44,788,027.90 | **$ -** |
| TOTALS | | $ 85,053,649.63 | $ 40,860,587.66 | $ 109,473,159.06 | $ 2,500,000.00 | $ 98,457,443.12 | **$ 13,515,715.94** |

| | **Bond Purposes** | **Non-Bond Purposes** | **Total** |
|---|---|---|---|
| **Breakdown of Property Tax** | **$ (0.00)** | **$ 13,515,715.94** | **$ 13,515,715.94** |

Unused Property Tax Request Authority created for next year $ 804,555.76

## NOTICE OF PUBLIC HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1601.02, that theSaunders County Board of Supervisors will meet on the 6th day of October 2026 at 9:45 a.m. , in the Board of Supervisors Room, 3rd Floor of the Courthouse, 433 N. Chestnut Street, Wahoo, NE, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request. Dee Anne Nice, Saunders County Clerk

| | 2025 | 2026 | Change |
|---|---|---|---|
| Budgeted total expenditures | 109,940,569.50 | 109,473,159.06 | -0.43% |
| Property Tax Request | 13,515,715.94 | 13,515,715.94 | 0.00% |
| Valuation - General | 5,962,519,534 | 5,962,519,534 | 0.00% |
| Valuation - Bond | 5,950,751,326 | 5,950,751,326 | 0.00% |
| Tax Rate | 0.226680 | 0.226680 | 0.00% |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.226678 | | |